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FILE COPY

October 3, 1995

HAND DELIVERY

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Conference Center
Room 110
Tallahassee, Florida 32399-0850

Re: Docket No. 950495-WS

Dear Ms. Bayo:

Enclosed herewith for filing in the above-referenced docket on behalf of Southern States Utilities, Inc. ("SSU") are the following documents:

1. Original and fifteen copies of Southern States Utilities, Inc.'s Suggestion of Error in the Staff Recommendation and Request for Approval of Interim Revenue Requirements; 09813-95

2. Original and fifteen copies of Southern States Utilities, Inc.'s Request for Oral Argument on Suggestion of Error in the Staff Recommendation and Request for Approval of Interim Revenue Requirements; and 09814-95

3. A disk in Word Perfect containing a copy of both documents entitled "Rate.Oral" and "Rate.103".

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me.

Thank you for your assistance with this filing.

Sincerely,

Kenneth A. Hoffman

KAH/rl
cc: All Parties of Record

ACK 1
AFA 3
APP
CAF
CMU
CTR
EAG
LEG 2
LIN 3
OPC
RCH
SEC 1
WAS
OTH

DN 09813-95
10/3/95

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application by Southern States Utilities, Inc. for rate increase and increase in service availability charges for Orange-Osceola Utilities, Inc. in Osceola County, and in Bradford, Brevard, Charlotte, Citrus, Clay, Collier, Duval, Hernando, Highlands, Hillsborough, Lake, Lee, Marion, Martin, Nassau, Orange, Osceola, Pasco, Polk, Putnam, Seminole, St. Johns, St. Lucie Volusia and Washington Counties.	Docket No. 950495-WS Filed: October 3, 1995

SOUTHERN STATES UTILITIES, INC.'S SUGGESTION OF ERROR IN THE STAFF RECOMMENDATION AND REQUEST FOR APPROVAL OF INTERIM REVENUE REQUIREMENTS

Southern States Utilities, Inc. ("SSU"), by and through its undersigned attorneys, respectfully submits this Suggestion of Error in the Staff Recommendation and requests the Commission to approve SSU's request for interim rate relief as set forth in SSU's Amended and Restated Application for Increased Water and Wastewater Rates filed on August 2, 1995. In support of its request, SSU states as follows:

1. This Motion is an extraordinary measure necessitated by the Staff Recommendation dated September 27, 1995 which recommends that the Commission deny SSU's interim rates.

2. Staff posits two bases for its recommendation: (1) that SSU allegedly has included impermissible investments and inflated costs in its projected interim 1995 test year; and (2) that SSU has requested interim rates based on a uniform rate structure which the First District Court of Appeal has found unlawful. The Staff Recommendation ignores information provided in SSU's minimum filing

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requirements ("MFRs"), contains inherent inconsistencies, is illogical, and contains unlawful suppositions regarding legislative intent in direct conflict with statutory language.

3. In 1993, the Florida Legislature amended Section 367.082(1), Florida Statutes, by adding the following language:

> Upon application by a utility, the Commission may use the projected test-year rate base when determining the interim rates or revenues subject to refund.[1]

Staff correctly interprets the new language "projected test-year rate base" to mean "the full test year concept," including projected revenues, expenses and capital structure.[2] Staff's interpretation of this provision is consistent with the Commission's prior interpretation of that portion of Section 367.081(2)(a) which permits the Commission to establish rates for utilities based on projected test year information although the statutory language only refers specifically to the "investment" of the utility. Section 367.081(2)(a) provides as follows:

> The commission shall also consider the investment of the utility in land acquired or facilities constructed or to be constructed in the public interest within a reasonable time in the future, not to exceed, unless extended by the commission, 24 months from the end of the historical test period used to set final rates.

---

[1]See Chapter 93-35, Section 9, Laws of Florida.

[2]Staff correctly states that "[t]o reflect only rate base components without considering the projected capital structure, expenses or customer billing components would result in mismatches and inconsistencies." See Staff Recommendation dated September 27, 1995, at 8.

Despite the fact that Section 367.081(2)(a) refers only to "investment," the Commission traditionally and correctly has construed this section to include, to borrow Staff's words, "the full test year concept." This is the only logical conclusion. The same logical conclusion should be applied to the Commission's interpretation of the above 1993 amendment to the interim rate statute.

INVESTMENTS

4. In attempting to apply the 1993 amendment, Staff inexplicably suggests that utilities may only include "required" investments in the projected interim test year. Staff makes no reference to any portion of the interim rate statute in support of its conclusion that the 1993 amendment to the statute requires or even suggests a distinction between required versus discretionary investments in the use of a projected test year to derive interim rates. Such a construction of the statute by the Commission would go well beyond the Commission's prerogative to interpret statutory language. No such language exists in Section 367.082 which would permit such an interpretation.

5. Further, the interpretation of the 1993 amendment suggested by Staff imposes limitations on projected test year investment for interim rate purposes not found in the statute. In the past, where the Legislature has intended and imposed statutory limitations on the Commission in rate setting matters, it has been very clear in doing so. For example, the Legislature was specific when it passed Section 366.8255, Florida Statutes, allowing

electric utilities to obtain expedited rate recovery of environmental compliance investments only -- not growth, quality of service and general improvement types of investments. Yet, the Staff Recommendation would impose these same types of restrictions on a water and wastewater utility although such restrictions are not found in Section 367.082. In the water and wastewater area, the Legislature also has been specific when it intended to restrict rate relief. For instance, the Legislature has authorized water and wastewater utilities to receive "price index" and/or "pass through" rate adjustments on an annual basis only for certain explicitly identified categories of expense to which these adjustments apply. See §367.081(4), Fla. Stat. (1993). No such limitations are present in the above-referenced 1993 amendment to Section 367.082(1) and it would not be proper to read the limitations and distinctions suggested by Staff into the statute.

EXPENSES

6. Staff suggests that it has performed an analysis of SSU's 1995 expenses which, Staff suggests, has led them to the conclusion that SSU has "inflated" its 1995 interim test year expenses. In other words, Staff presumes to already have tried this case and removed alleged extraordinary or imprudently incurred investments and expenses without a hearing. Section 367.082(3) prohibits such actions by the Commission in response to requests for interim rates. Section 367.082(3) provides, in pertinent part, as follows:

> ... the commission may, in an expedited hearing but within 60 days of the commencement of the proceeding, upon petition or upon its own motion, preclude the recovery of any

> extraordinary or imprudently incurred expenditures or, for good cause shown, increase the amount of the bond, escrow, letter of credit, or corporate undertaking.

7. SSU's minimum filing requirements were accepted as complete as of August 2, 1995. SSU agreed to an extension of the sixty day rule regarding interim rates to October 6, 1995. To date, SSU has received no notification of a hearing and, therefore, has not had an opportunity to present evidence to disprove Staff's allegation that SSU's projection of 1995 expenses are "inflated." The statute is clear that apart from adjustments made to insure consistency with the utility's last rate proceeding,[3] the Commission cannot deny any portion of the requested interim revenue requirements absent a hearing within 60 days of the official date of filing (August 2, 1995) and the production of evidence which would permit a Commission finding that SSU's 1995 interim test year expenses were "extraordinary or imprudently incurred."

Given the absence of any principle of statutory construction which would justify interpreting the new language regarding investments in projected test years in Section 367.082 in the manner proposed by Staff and Staff's failure to provide SSU an opportunity to refute, in an evidentiary hearing, Staff's baseless determination that SSU "inflated" its 1995 expenses, the Staff recommendation that SSU be denied interim rate relief should be rejected

[3] See §367.082(5)(b)1., Fla. Stat. (1993).

RATE STRUCTURE

8. The Staff Recommendation also suggests that the Commission cannot approve interim rates because SSU requested a uniform rate structure for interim rate purposes. SSU draws the Commission's attention to the fact that the uniform rate structure was in place on the dates SSU filed: (a) its test year letter; (b) its original Application and MFRs; and (c) its Amended and Restated Application and supplemental MFRs. The uniform rate structure also was in place on the date SSU received notification that its filing was complete and satisfied Commission rules. SSU could not have known prior to September 26 -- one day before Staff's recommendation -- what rate structure change, if any, the Commission would order as a result of the remand from the appeal in Docket No. 920199-WS.[4]

9. When SSU filed its Application for a rate increase on June 28 and the Amended and Restated Application on August 1, 1995, the uniform rate structure was the only rate structure available to it. The Commission does not permit pro forma adjustments for interim rate purposes. On April 6, 1995, the District Court of Appeal reversed the Commission's uniform rate structure approved in Docket No. 920199-WS. On June 27, the day before SSU filed its original application, the DCA denied the requests for rehearing

[4]Further, no written order requiring the rate structure change ordered by the Commission on September 26th is anticipated prior to the October 6th Agenda Conference, and certainly no such order will be final as of October 6th given the likelihood of a request for reconsideration and/or appeal of such an order within the authorized time frames.

filed by the Commission and SSU. On July 13, 1995, the DCA issued its mandate. Approximately, two and one half months later, and only one day before Staff issued its September 27 recommendation that SSU be denied interim rates, the Commission reacted to the DCA's mandate by ordering SSU to revert to an alternative rate structure. SSU could not have predicted and cannot equitably or justifiably be held accountable for its inability to predict, what alternative rate structure, if any, the Commission ultimately would order SSU to implement. In this regard, SSU reminds the Commission of its lengthy discussions at two agenda conferences held on September 12 and September 26 before the Commission could agree upon an alternative rate structure.

10. Nonetheless, SSU's use of a uniform rate structure in its Amended and Restated Application for interim rate relief is **not** a statutory ground for denial of such relief. As Staff confirms at page 27 of its Recommendation, SSU requests that the Commission establish revenue requirements, not rates, for interim test year purposes. Sections 367.082(1) and (5) confirm that an interim rate increase must be granted where the utility establishes a prima facie case that the revenue requirements resulting from its "achieved rate of return" fall below the revenue requirements resulting from its "required rate of return." Simply put, interim rates are a function only of revenue requirements and rates of return -- not rate structure.

11. In this case, SSU has presented a prima facie case in its minimum filing requirements and supporting prefiled testimony that

SSU is earning and will earn a rate of return below the Commission's last authorized range of rates of return. Section 367.082 requires that the Commission set rates to enable SSU to achieve the lowest end of the previously authorized range of rates of return. Having made the showing required by statute, SSU must be granted interim rate relief. If it is Staff's position that the "capped" stand alone rate structure voted upon by the Commission on September 26th is the current rate structure for SSU for interim rate purposes in this docket, then the Commission is obligated to increase the rates resulting from the new rate structure to permit SSU an opportunity to obtain a revenue requirement sufficient to achieve the minimum of its last authorized range of rate of return.

12. Staff suggests that SSU should be denied interim rate relief because SSU has not provided sufficient information to permit Staff to establish interim rates on a "system" specific basis. Staff's suggestion is factually incorrect and inconsistent with Commission precedent.

a. First, 1994 billing data is included in MFR Volume X, Books 1 through 3 (by class and meter size). 1995 billing data by class and meter size can be derived by using the growth projections provided in MFR Volume V, Book 1 of 1, pages 53 through 68, and applying such projections to the 1994 billing analysis. 1996 billing data by class and meter size can be derived from MFR Volume V, Book 1 of 1, Schedule E-1-2, pages 83 through 93 for conventional treatment; pages 205 through 206 for reverse osmosis treatment and pages 477 through 484 for wastewater treatment. This

is important to note because 1995 billing data also can be derived by using the 1996 data previously discussed and adjusting the bills and gallons down by the growth projections provided in MFR Volume V, Book 1 of 1.

MFR Volume II, Book 1 also contains summary information for Schedules A and B by service area which provides rate base (including used and useful and all other adjustments) and operating income for each service area previously included in the uniform rate structure for 1994, 1995 and 1996. See pages 41 through 57 and 123 through 139 for rate base and operating income, respectively.

This information, along with the cost of capital information provided on pages 191 through 193 of Volume II, Book 1, provides sufficient information to determine revenue requirements by service area.

At page 20 of the Recommendation, Staff admits that it is possible to calculate an across the board percentage increase for interim rate purposes using 1994 data provided in SSU's MFRs and suggests that an across the board interim increase of 29.46% for water and 25.46% for wastewater would be available to SSU for service areas previously under uniform rates. Once again, Staff fails to inform the Commission that across the board percentage increases for interim rate purposes has been the Commission's practice in past SSU rate cases.

In any event, as previously indicated, SSU has presented sufficient data in the MFRs for the Commission to determine interim

rate levels based on 1995 information. Appendix A, attached hereto, provides the Commission with the rates for the 1995 interim test year for Commission regulated service areas on a service area specific basis under the "capped" rate structure ordered on September 26, 1995 (spreading the interim revenue deficiency on an across the board basis). The rates reflected in Appendix A conform to the interim revenue requirements SSU has proposed in the Amended and Restated Application -- no deviation in interim revenue requirements is being requested.

b. Second, Staff fails to inform the Commission that it has been the Commission's practice to approve interim rates for SSU's multiple service area rate applications by determining the revenue requirements for the service areas on some form of combined basis and applying an across the board increase in the rates. See Order Suspending Proposed Rates and Granting Interim Rate Increase Subject to Refund, Order No. 23860 in Docket No. 900329-WS and Order Granting Interim Rates, Order No. PSC-92-0948-FOF-WS in Docket No. 920199-WS. There is no explanation for Staff's recommendation that the Commission deviate from this practice. However, if the Commission is inclined to do so, Staff has the necessary data in SSU's MFRs to perform the calculations to provide interim rate increases on a "system" specific basis.

13. The Staff Recommendation completely ignores fundamental principles of the interim rate process emphasized by the Supreme Court of Florida. First, the Court has emphasized that granting interim relief within 60 days of filing is necessary and

appropriate to avoid the regulatory lag inherent in the rate case process. Citizens v. Public Service Commission, 425 So.2d 534, 540 (Fla. 1982) and cases cited therein. Second, the minimal requirement that the utility make a prima facie showing of its entitlement to interim rate relief is appropriate in light of the statutory requirement that a bond or other security be secured so that refunds will be made in the event the formal hearing process reveals that interim rates have been set too high. Specifically, the Court has stated:

> (Interim) rates were specifically authorized "subject to refund ... to require further and more detailed audit and scrutiny to verify the accuracy of the underlying data and of the calculations, and to provide the public and other interested parties the opportunity to be heard ... [T]he public will be fully protected by the refund provision ..." Order No. 7791. Indeed, the File and Suspend Law itself restricts the Commission's action and imposes the time and bond requirements to protect the public. Citizens of Florida v. Mayo, 316 So.2d 262, 264 (Fla. 1975).

Florida Power Corporation v. Hawkins, 367 So.2d 1011, 1014 (Fla. 1979). Third, the court has emphasized the "formula like" nature of the interim rate statute in light of the statute's goal to make a utility "whole" (at least to the extent of the minimum of the utility's previously authorized range) while the formal evidentiary proceeding in the rate case is pending.

> [I]nterim rates are granted upon an expedited basis with the possibility of additional hearings to follow. At the subsequent hearing elements of the award of interim relief may be made at the conclusion of the hearing.

. . .

> Interim awards attempt to make a utility whole during the pendency of a proceeding without the interjection of any opinion testimony. The statute removes most of the Commission's discretion in such areas as cost-of-equity capital.

Citizens v. Public Service Commission, 435 So.2d 784, 786-787 (Fla. 1983).[5] **It is inconceivable that Staff has chosen to ignore the requirements, limitations and general principles of the interim rate statute expressly set forth by the Legislature and the Supreme Court of Florida and could now recommend denial of interim rate relief based on mere conjecture concerning investments and expenses in SSU's projected interim test year. Clearly, the law requires that the interim rates requested by SSU be granted, with appropriate security filed by SSU for potential refunds, so that the final hearing process may be properly used by the parties to**

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[5]Staff's analysis at page 27 of the Recommendation is in direct conflict with Staff's suggestion that SSU should be denied interim rate relief because SSU requested a uniform rate structure. At page 27 of the Recommendation, Staff indicated as follows:

> The Legislature was very clear that if the utility makes a prima facie showing that it is entitled to interim rate relief, the Commission shall set a rate for the utility which is sufficient for it [to] earn the minimum of the range of rate of return. The statute does not cap the "rates" to what the utility requested. To do anything other than calculating the rate of return as set forth in the interim statute defeats the intent and purpose of the interim rate authority the Commission has, and arguably could put the Commission in the position of violating its statutory obligation (if, of course, the utility has shown a prima facie entitlement).

Staff Recommendation, at 27.

present evidence concerning interim rate issues without imposing irreparable harm on SSU.[6]

14. SSU will suffer irreparable harm if the interim rate requirement requested by SSU is not granted. SSU's interim revenue requirements reflect a deficiency of $1.0 million per month in 1995. Attached as Appendix B is an affidavit of Mr. Charles E. Wood, SSU's Vice President of Planning and Engineering, demonstrating that as of August 31, 1995, SSU has placed approximately $16 million of plant into service -- only 6% less than the plant in-service SSU projected in the MFRs to have been placed in service by such date. Appendix C contains an affidavit of Morris A. Bencini, SSU's Controller and a witness in this proceeding, confirming that as of August 31, 1995, SSU is within 1%, 7% and 7% of its 1995 year-to-date budget for administrative and general, customer service and direct expenses, respectively -- a variance of only 5% overall between actual and budgeted 1995 expenses.[7]

15. The MFRs confirm that SSU will have a total company negative return on the equity invested in water and wastewater operations combined in 1995 of -.43%. This includes a return on equity of .6% on water operations and -1.93% on wastewater

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[6]The Commission should understand that each of the adjustments proposed by Staff to 1994 revenue requirements (under Staff's alternate proposal) would have an insignificant and immaterial impact on interim rate levels.

[7]SSU submits these Affidavits in light of Staff's failure to comply with the hearing requirement in Section 367.082(3) before Staff reached its baseless conclusions that SSU's 1995 expenses were "inflated."

operations (Volume II-A, Book 1, page 37). On an annualized basis, the MFRs establish that revenue relief of approximately $12.4 million, or approximately $1 million a month of additional revenue, is necessary to achieve even the lowest return on the range of returns last authorized by the Commission for SSU (including only those service areas over which the Commission has undisputed jurisdiction on the date of the October 6 Agenda Conference). It already is October of 1995 and SSU has not obtained any rate relief. At best, SSU can expect to obtain less than $3 million of required revenue during the remainder of 1995 even if the Commission were to approve 100% of SSU's requested 1995 interim revenue requirement. Therefore, it is clear that (1) it is not possible for SSU to earn in 1995 even the lowest return of the range of returns last authorized by the Commission and (2) it is questionable whether SSU would be able to earn any return at all in 1995 on the equity invested in water and wastewater operations even if 100% of the requested interim revenue requirement was approved by the Commission, as it should be.

16. The Commission has ordered refunds totalling in excess of $8 million (including interest) in Docket No. 920199-WS within ninety (90) days of issuance of a written order. SSU has requested 1995 revenue requirements sufficient to achieve slightly more than $7 million in net income in 1995 -- on an annualized basis. Since 1995 is more than three-quarters over, at best, if 100% of SSU's 1995 interim rate request were granted, such a refund still would cause SSU to lose several million dollars in 1995.

17. SSU has no adequate remedy at law to recoup the loss of interim rates if SSU's requested interim rate increase is not granted. Under Section 120.68(1), Florida Statutes, SSU has a clear right of appeal of an "intermediate" ruling of the Commission "... if review of the final agency decision would not provide an adequate remedy." Based on the arguments set forth herein, SSU strongly believes that it has a substantial likelihood of success on an appeal should the Commission deny interim rates. However, even though SSU is likely to prevail on appeal, an order from an appellate court reversing the Commission would not authorize SSU to retroactively bill for the interim revenues lost by virtue of Commission denial of interim rate relief.

18. If the Commission approves the Staff's recommendation, in light of SSU's irreparable harm, lack of an adequate remedy at law, and substantial likelihood of success on the merits of an appeal of an order denying the requested interim rate relief, fairness and equity require that the Commission permit SSU to implement its requested interim rates subject to bond while SSU pursues its appeal of the denial of interim rates. The public interest will be served by providing SSU with the interim rate relief necessary to permit SSU to continue providing safe and adequate service to more than 102,000 water customers and more than 43,000 wastewater customers. Without such interim rate relief, SSU's continued ability to provide such safe and adequate service will be jeopardized if not devastated. For instance, the more immediate effects would be an adverse impact on SSU's ability to invest funds

necessary to meet applicable environmental standards for the Enterprise wastewater system, a system in receivership and which SSU has been operating by direction of a Florida court, will be extremely doubtful. In addition, the conversion of wastewater treatment plants in the expedited manner currently planned to Class I reliability reuse standards by SSU -- which has 7 existing public access reuse facilities to date and is in the process of converting the Spring Hill facilities in Hernando County to such capability at this time -- would be placed in jeopardy.

19. SSU calls the Commission's attention to Commission Order No. PSC-95-0512-FOF-TL issued April 26, 1995 in a GTE Florida Incorporated rate proceeding. The Order, entitled "Order Implementing Remand," notes that GTEFL secured a court reversal of a Commission order which had disallowed GTEFL's recovery in rates of certain costs. The Commission rejected GTEFL's request to recover the associated costs from its customers retroactively to the date of the Commission's final order disallowing the costs. The Commission justified its denial of GTEFL's request on the basis that GTEFL had not requested a stay of that portion of the order which disallowed recovery of the cost. After citing applicable procedural laws and Commission rules, the Commission states as follows:

> The issue here is one of equity and fairness. In the event that OPC (or any other party) appeals an increase granted to a utility, it has the right to seek a stay of the Order. See Rules 25-22.061(2) and (3), Florida Administrative Code... Thus, any party seeking to appeal a Commission Order has the opportunity to preserve the status quo (and

> its right to the associated revenues), pending the decision on appeal. GTEFL having failed to do so in this instance, it is not fair or equitable to require GTEFL's ratepayers to bear the responsibility for this failure.

95 F.P.S.C. 4:397, 400 (1995).

As the Commission indicated in the GTEFL order, equity and fairness require that relief pending judicial appeal be a two way street. Just as OPC can appeal a rate increase and force the utility to collect associated revenues under bond subject to refund during the appeal period, so must a utility be afforded an ability to collect revenues throughout the duration of an appeal to protect the utility in the event that the Court should reverse the Commission's action and determine that the utility was entitled to the revenue requested. Of course, the revenue would be collected by SSU under bond subject to refund.

WHEREFORE, for the foregoing reasons, SSU respectfully requests that the Commission approve SSU's request for interim rate relief and the establishment of interim revenue requirements as set forth in SSU's Amended and Restated Application for Increased Water and Wastewater Rates filed on August 2, 1995.

Respectfully submitted,

KENNETH A. HOFFMAN, ESQ.
WILLIAM B. WILLINGHAM, ESQ.
Rutledge, Ecenia, Underwood,
Purnell & Hoffman, P.A.
P. O. Box 551
Tallahassee, FL 32302-0551
(904) 681-6788

and

BRIAN P. ARMSTRONG, ESQ.
MATTHEW FEIL, ESQ.
Southern States Utilities, Inc.
1000 Color Place
Apopka, Florida 32703
(407) 880-0058

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing Southern States Utilities, Inc.'s Suggestion of Error in the Staff Recommendation and Request for Approval of Interim Revenue Requirements was furnished by hand delivery(*) and/or U. S. Mail to the following 3rd day of October, 1995:

Lila Jaber, Esq.*
Division of Legal Services
2540 Shumard Oak Boulevard
Gerald L. Gunter Building
Room 370
Tallahassee, FL 32399-0850

Charles J. Beck, Esq.*
Office of Public Counsel
111 W. Madison Street
Room 812
Tallahassee, FL 32399-1400

Michael B. Twomey, Esq.
P. O. Box 5256
Tallahassee, FL 32314-5256
(via telecopier except appendices and U. S. Mail)

KENNETH A. HOFFMAN, ESQ.

1995\rate.103

APPENDIX B

APPENDIX B

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application by Southern States Utilities, Inc. for rate increase and increase in service availability charges for Osceola Utilities, Inc., in Osceola County, and in Bradford, Brevard, Charlotte, Citrus, Clay, Collier, Duval, Hernando, Highlands, Hillsborough, Lake, Lee, Marion, Martin, Nassau, Orange, Osceola, Pasco, Polk, Putnam, Seminole, St. Johns, St. Lucie, Volusia, and Washington Counties.	)	Docket No. 950495-WS Filed: October 3, 1995

AFFIDAVIT OF CHARLES E. WOOD

CHARLES E. WOOD, Vice President of Planning and Engineering for Southern States Utilities, Inc. ("SSU"), having been duly sworn under oath, submits this affidavit in support of SSU's requested relief regarding interim rates in the above-referenced proceeding and states as follows under penalties of perjury:

1. In my position as Vice President of Planning and Engineering I have primary oversight responsibility for a majority of SSU's capital budget.

2. Attached as Exhibit 1 to this Affidavit is a schedule confirming that as of August 31, 1995, SSU has placed $15,985,845 of water and wastewater plant into service.

3. The $15,985,845 placed into service through August 31, 1995 is only $936,260 or six percent (6%) lower than SSU's total plant in service projections which were included in the minimum filing requirements ("MFRs").

4. SSU continues to believe that we will meet our total plant in service additions as projected for 1995.

5. SSU has received all permits necessary to operate the new statewide laboratory facilities located in the Deltona Lakes service territory. SSU is only awaiting receipt of a certification number from the state. Upon receipt, approximately $1.7 million will go into service (originally estimated to occur in June).

CHARLES E. WOOD

Sworn to and subscribed before me this 3rd day of October, 1995 by Charles E. Wood, who is personally known to me and did take an oath.

OFFICIAL NOTARY SEAL
DONNA L HENRY
NOTARY PUBLIC STATE OF FLORIDA
COMMISSION NO. CC212595
MY COMMISSION EXP. JULY 6,1996

Donna L. Henry
Notary Public, State of Florida at Large
Commission No.: CC212595
My Commission Expires: 7-6-96

Southern States Utilities, Inc.
Total Company Plant In-Service Summary
For the period ending August 31,1995

	YEAR-TO-DATE PLANT IN-SERVICE			
	Budget (MFR)	In-Service	Variance	Percentage
Total Company:	16,922,105	15,985,845	(936,260)	94%

	YEAR-TO-DATE CAPITAL SPENDING			
	Budget	Actual	Variance	Percentage
Total Company:	16,004,575	16,557,935	553,360	103%

EXHIBIT _____
PAGE 1 OF 1

CSUM0895.XLS

APPENDIX C

APPENDIX C

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application by Southern States Utilities, Inc. for rate increase and increase in service availability charges for Osceola Utilities, Inc., in Osceola County, and in Bradford, Brevard, Charlotte, Citrus, Clay, Collier, Duval, Hernando, Highlands, Hillsborough, Lake, Lee, Marion, Martin, Nassau, Orange, Osceola, Pasco, Polk, Putnam, Seminole, St. Johns, St. Lucie, Volusia, and Washington Counties.	Docket No. 950495-WS Filed: October 3, 1995

AFFIDAVIT OF MORRIS A. BENCINI

MORRIS A. BENCINI, Controller of Southern States Utilities, Inc. ("SSU"), having been duly sworn under oath, submits this affidavit in support of SSU's requested relief regarding interim rates in the above-referenced proceeding and states as follows under penalties of perjury:

1. In my position as Controller of SSU, I have primary oversight responsibility over SSU's administrative and general, customer service and direct expense budgets.

2. As indicated in Exhibit 1 to this Affidavit, as of August 31, 1995, SSU's administrative and general expenses of $5,848,000 are one percent (1%) over the projections contained in the Company's minimum filing requirements ("MFRs").

3. Exhibit 1 also confirms that as of August 31, 1995, SSU's customer service expenses of $1,818,000 are within seven percent (7%) under the projections contained in the Company's MFRs.

4. Exhibit 1 also confirms that as of August 31, 1995, SSU's direct expenses of $12,735,000 are seven percent (7%) under the projections contained in the Company's MFRs. Note that $588,000, or 60%, of the variance through August 31, 1995 is attributable to fluctuations in variable costs resulting from lower actual consumption than budgeted levels -- for instance, purchased water and sewer, purchased power, sludge removal and chemical expenses.

5. The combined variance as of August 31, 1995 from 1995 projected expenses set forth in SSU's MFRs is only five percent (5%).

MORRIS A. BENCINI

Sworn to and subscribed before me this 3rd day of October, 1995 by Morris A. Bencini, who is personally known to me and did take an oath.

OFFICIAL NOTARY SEAL
DONNA L HENRY
NOTARY PUBLIC STATE OF FLORIDA
COMMISSION NO. CC212595
MY COMMISSION EXP. JULY 6,1996

Donna L. Henry
Notary Public, State of Florida at Large
Commission No.: CC212595
My Commission Expires: 7-6-96

APPENDIX A

SUMMARY OF BILLING COMPARISON OF PROPOSED FILED AND CAPPED INTERIM RATES (5/8" residential) - 1995 -10,000 GALLONS USE
Capped Interim Rates Derived from Bills Capped at $52 at 10,000 Gallons Water and at $65 at 6,000 Gallons Wastewater (5/8" Meter),
From Staff's Schedule 2 Water and Schedule 3 Wastewater dated 9/21/95 for Rate Scenarios Ordered by the FPSC.

Company: SSU / FPSC Regulated Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95

Explanation: Provide a summary of residential bills at Docket # 950495-WS Interim and Capped Interim Scenario.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
					Interim Water Bills		Interim Wastewater Bills		Combined Interim Bills		Differences	
Line No.	Plant	Ave. No. of 1994 Residential Water Customers	County	10000 Gal. Water Use	Filed 950495-WS	Capped 1/	Filed 950495-WS	Capped 1/	Filed 950495-WS	Capped 1/	Amount	Percent
	Uniform Plants											
1	Amelia Island	1315	Nassau	10,000	$22.81	$17.84	$44.29	$37.12	$67.10	$54.96	($12.14)	-18.09%
2	Apache Shores	152	Citrus	10,000	$22.81	$62.93	$44.29	$70.98	$67.10	$133.91	$66.81	99.57%
3	Apple Valley	920	Seminole	10,000	$22.81	$16.83	$44.29	$37.19	$67.10	$54.02	($13.08)	-19.49%
4	Bay Lake Estates	70	Osceola	10,000	$22.81	$45.97	N/A	N/A	$22.81	$45.97	$23.16	101.53%
5	Beacon Hills	2921	Duval	10,000	$22.81	$15.23	$44.29	$36.38	$67.10	$51.61	($15.49)	-23.08%
6	Beecher's Point	39	Putnam	10,000	$22.81	$57.94	$44.29	$97.24	$67.10	$155.18	$88.08	131.27%
7	Burnt Store	313	Charlotte/Lee	10,000	$22.81	$73.60	$44.29	$45.38	$67.10	$118.98	$51.88	77.32%
8	Carlton Village	126	Lake	10,000	$22.81	$27.36	N/A	N/A	$22.81	$27.36	$4.55	19.95%
9	Chuluota	656	Seminole	10,000	$22.81	$46.16	$44.29	$88.33	$67.10	$134.49	$67.39	100.43%
10	Citrus Park	336	Marion	10,000	$22.81	$26.15	$44.29	$84.96	$67.10	$111.11	$44.01	65.59%
11	Citrus Springs	1756	Citrus	10,000	$22.81	$37.47	$44.29	$35.64	$67.10	$73.11	$6.01	8.96%
12	Crystal River Highlands	72	Citrus	10,000	$22.81	$62.21	N/A	N/A	$22.81	$62.21	$39.40	172.73%
13	Daetwyler Shores	125	Orange	10,000	$22.81	$27.78	N/A	N/A	$22.81	$27.78	$4.97	21.79%
14	Deltona	22383	Volusia	10,000	$22.81	$19.40	$44.29	$59.53	$67.10	$78.93	$11.83	17.63%
15	Dol Ray Manor	59	Seminole	10,000	$22.81	$34.04	N/A	N/A	$22.81	$34.04	$11.23	49.23%
16	Druid Hills	248	Seminole	10,000	$22.81	$25.20	N/A	N/A	$22.81	$25.20	$2.39	10.48%
17	East Lake Harris Est.	173	Lake	10,000	$22.81	$38.45	N/A	N/A	$22.81	$38.45	$15.64	68.57%
18	Fern Park	167	Seminole	10,000	$22.81	$28.83	N/A	N/A	$22.81	$28.83	$6.02	26.39%
19	Fern Terrace	123	Lake	10,000	$22.81	$22.16	N/A	N/A	$22.81	$22.16	($0.65)	-2.85%
20	Fisherman's Haven	137	Martin	10,000	$22.81	$27.36	$44.29	$48.20	$67.10	$75.56	$8.46	12.61%
21	Florida Central Comm. Park 2/		Seminole	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
22	Fountains	28	Osceola	10,000	$22.81	$104.18	N/A	N/A	$22.81	$104.18	$81.37	356.73%
23	Fox Run	98	Martin	10,000	$22.81	$66.03	$44.29	$70.83	$67.10	$136.86	$69.76	103.96%
24	Friendly Center	20	Lake	10,000	$22.81	$52.05	N/A	N/A	$22.81	$52.05	$29.24	128.19%
25	Golden Terrace	105	Citrus	10,000	$22.81	$49.12	N/A	N/A	$22.81	$49.12	$26.31	115.34%
26	Gospel Island Estates	8	Citrus	10,000	$22.81	$84.18	N/A	N/A	$22.81	$84.18	$61.37	269.05%
27	Grand Terrace	110	Lake	10,000	$22.81	$52.38	N/A	N/A	$22.81	$52.38	$29.57	129.64%
28	Harmony Homes	63	Seminole	10,000	$22.81	$34.12	N/A	N/A	$22.81	$34.12	$11.31	49.58%
29	Hermit's Cove	173	Putnam	10,000	$22.81	$62.04	N/A	N/A	$22.81	$62.04	$39.23	171.99%
30	Hobby Hills	96	Lake	10,000	$22.81	$42.08	N/A	N/A	$22.81	$42.08	$19.27	84.48%
31	Holiday Haven	109	Lake	10,000	$22.81	$55.16	$44.29	$76.78	$67.10	$131.94	$64.84	96.63%
32	Holiday Heights	53	Orange	10,000	$22.81	$38.72	N/A	N/A	$22.81	$38.72	$15.91	69.75%
33	Imperial Mobile Terrace	241	Lake	10,000	$22.81	$28.46	N/A	N/A	$22.81	$28.46	$5.65	24.77%
34	Intercession City	239	Osceola	10,000	$22.81	$69.28	N/A	N/A	$22.81	$69.28	$46.47	203.73%
35	Interlachen Lake Est. / Park Manor	242	Putnam	10,000	$22.81	$42.58	$44.29	$86.32	$67.10	$128.90	$61.80	92.10%
36	Jungle Den	113	Volusia	10,000	$22.81	$60.60	$44.29	$99.85	$67.10	$160.45	$93.35	139.12%
37	Keystone Heights	960	Clay	10,000	$22.81	$28.11	N/A	N/A	$22.81	$28.11	$5.30	23.24%

SUMMARY OF BILLING COMPARISON OF PROPOSED FILED AND CAPPED INTERIM RATES (5/8" residential) - 1995 -10,000 GALLONS USE
Capped Interim Rates Derived from Bills Capped at $52 at 10,000 Gallons Water and at $65 at 6,000 Gallons Wastewater (5/8" Meter),
From Staff's Schedule 2 Water and Schedule 3 Wastewater dated 9/21/95 for Rate Scenarios Ordered by the FPSC.

Company: SSU / FPSC Regulated Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95

Explanation: Provide a summary of residential bills at Docket # 950495-WS Interim and Capped Interim Scenario.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Line No.	Plant	Ave. No. of 1994 Residential Water Customers	County	10000 Gal. Water Use	Interim Water Bills		Interim Wastewater Bills		Combined Interim Bills		Differences	
					Filed 950495-WS	Capped 1/	Filed 950495-WS	Capped 1/	Filed 950495-WS	Capped 1/	Amount	Percent
38	Kingswood	62	Brevard	10,000	$22.81	$46.82	N/A	N/A	$22.81	$46.82	$24.01	105.26%
39	Lake Ajay Estates	85	Osceola	10,000	$22.81	$71.34	N/A	N/A	$22.81	$71.34	$48.53	212.76%
40	Lake Brantley	66	Seminole	10,000	$22.81	$33.16	N/A	N/A	$22.81	$33.16	$10.35	45.37%
41	Lake Conway Park	85	Orange	10,000	$22.81	$34.39	N/A	N/A	$22.81	$34.39	$11.58	50.77%
42	Lake Harriet Estates	266	Seminole	10,000	$22.81	$21.92	N/A	N/A	$22.81	$21.92	($0.89)	-3.90%
43	Lakeview Villas	12	Clay	10,000	$22.81	$79.94	N/A	N/A	$22.81	$79.94	$57.13	250.46%
44	Leilani Heights	391	Martin	10,000	$22.81	$21.15	$44.29	$48.46	$67.10	$69.61	$2.51	3.74%
45	Leisure Lakes (Covered Bridge)	239	Highlands	10,000	$22.81	$48.55	$44.29	$22.19	$67.10	$70.74	$3.64	5.42%
46	Marco Shores	246	Collier	10,000	$22.81	$58.34	$44.29	$71.35	$67.10	$129.69	$62.59	93.28%
47	Marion Oaks	2437	Marion	10,000	$22.81	$55.35	$44.29	$77.94	$67.10	$133.29	$66.19	98.64%
48	Meredith Manor	593	Seminole	10,000	$22.81	$22.66	$44.29	$52.26	$67.10	$74.92	$7.82	11.65%
49	Morningview	36	Lake	10,000	$22.81	$45.29	$44.29	$87.68	$67.10	$132.97	$65.87	98.17%
50	Oak Forest	143	Citrus	10,000	$22.81	$30.98	N/A	N/A	$22.81	$30.98	$8.17	35.82%
51	Oakwood	203	Brevard	10,000	$22.81	$41.85	N/A	N/A	$22.81	$41.85	$19.04	83.47%
52	Palisades Country Club	30	Lake	10,000	$22.81	$62.97	N/A	N/A	$22.81	$62.97	$40.16	176.06%
53	Palm Port	99	Putnam	10,000	$22.81	$43.86	$44.29	$56.95	$67.10	$100.81	$33.71	50.24%
54	Palm Terrace	1181	Pasco	10,000	$22.81	$62.12	$44.29	$41.55	$67.10	$103.67	$36.57	54.50%
55	Palms Mobile Home Park	58	Lake	10,000	$22.81	$38.95	N/A	N/A	$22.81	$38.95	$16.14	70.76%
56	Picciola Island	132	Lake	10,000	$22.81	$24.96	N/A	N/A	$22.81	$24.96	$2.15	9.43%
57	Pine Ridge	650	Citrus	10,000	$22.81	$28.65	N/A	N/A	$22.81	$28.65	$5.84	25.60%
58	Pine Ridge Estates	212	Osceola	10,000	$22.81	$48.94	N/A	N/A	$22.81	$48.94	$26.13	114.56%
59	Piney Woods	166	Lake	10,000	$22.81	$28.37	N/A	N/A	$22.81	$28.37	$5.56	24.38%
60	Point O'Woods	318	Citrus	10,000	$22.81	$48.02	$44.29	$79.59	$67.10	$127.61	$60.51	90.18%
61	Pomona Park	159	Putnam	10,000	$22.81	$34.96	N/A	N/A	$22.81	$34.96	$12.15	53.27%
62	Postmaster Village	156	Clay	10,000	$22.81	$42.07	N/A	N/A	$22.81	$42.07	$19.26	84.44%
63	Quail Ridge	15	Lake	10,000	$22.81	$71.65	N/A	N/A	$22.81	$71.65	$48.84	214.12%
64	River Grove	105	Putnam	10,000	$22.81	$55.27	N/A	N/A	$22.81	$55.27	$32.46	142.31%
65	River Park	350	Putnam	10,000	$22.81	$48.34	N/A	N/A	$22.81	$48.34	$25.53	111.92%
66	Rosemont / Rolling Green	119	Citrus	10,000	$22.81	$52.17	N/A	N/A	$22.81	$52.17	$29.36	128.72%
67	Salt Springs	101	Marion	10,000	$22.81	$69.36	$44.29	$53.98	$67.10	$123.34	$56.24	83.82%
68	Samira Villas 2/		Marion	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
69	Silver Lake Est. / Western Shores	1344	Lake	10,000	$22.81	$11.03	N/A	N/A	$22.81	$11.03	($11.78)	-51.64%
70	Silver Lake Oaks	26	Putnam	10,000	$22.81	$78.61	$44.29	$87.92	$67.10	$166.53	$99.43	148.18%
71	Skycrest	114	Lake	10,000	$22.81	$33.17	N/A	N/A	$22.81	$33.17	$10.36	45.42%
72	South Forty 2/		Marion	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
73	St. John's Highlands	82	Putnam	10,000	$22.81	$54.41	N/A	N/A	$22.81	$54.41	$31.60	138.54%
74	Stone Mountain	7	Lake	10,000	$22.81	$74.67	N/A	N/A	$22.81	$74.67	$51.86	227.36%
75	Sugar Mill	606	Volusia	10,000	$22.81	$62.50	$44.29	$46.01	$67.10	$108.51	$41.41	61.71%

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Capped Interim Rates Derived from Bills Capped at $52 at 10,000 Gallons Water and at $65 at 6,000 Gallons Wastewater (5/8" Meter),
From Staff's Schedule 2 Water and Schedule 3 Wastewater dated 9/21/95 for Rate Scenarios Ordered by the FPSC.

Company: SSU / FPSC Regulated Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95

Explanation: Provide a summary of residential bills at Docket # 950495-WS Interim and Capped Interim Scenario.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
					Interim Water Bills		Interim Wastewater Bills		Combined Interim Bills		Differences	
Line No.	Plant	Ave. No. of 1994 Residential Water Customers	County	10000 Gal. Water Use	Filed 950495-WS	Capped 1/	Filed 950495-WS	Capped 1/	Filed 950495-WS	Capped 1/	Amount	Percent
76	Sugarmill Woods	2206	Citrus	10,000	$22.81	$13.64	$44.29	$26.36	$67.10	$40.00	($27.10)	-40.39%
77	Sunny Hills	403	Washington	10,000	$22.81	$51.75	$44.29	$87.51	$67.10	$139.26	$72.16	107.54%
78	Sunshine Parkway 2/		Lake	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
79	Tropical Park	531	Osceola	10,000	$22.81	$38.36	N/A	N/A	$22.81	$38.36	$15.55	68.17%
80	University Shores	3301	Orange	10,000	$22.81	$19.74	$44.29	$38.48	$67.10	$58.22	($8.88)	-13.23%
81	Venetian Village	134	Lake	10,000	$22.81	$31.54	$44.29	$90.23	$67.10	$121.77	$54.67	81.48%
82	Welaka / Saratoga Harbour	134	Putnam	10,000	$22.81	$66.34	N/A	N/A	$22.81	$66.34	$43.53	190.84%
83	Westmont	131	Orange	10,000	$22.81	$28.84	N/A	N/A	$22.81	$28.84	$6.03	26.44%
84	Windsong	98	Osceola	10,000	$22.81	$52.40	N/A	N/A	$22.81	$52.40	$29.59	129.72%
85	Woodmere	1146	Duval	10,000	$22.81	$19.85	$44.29	$43.22	$67.10	$63.07	($4.03)	-6.01%
86	Wootens	21	Putnam	10,000	$22.81	$78.49	N/A	N/A	$22.81	$78.49	$55.68	244.10%
87	Zephyr Shores	479	Pasco	10,000	$22.81	$35.18	$44.29	$31.42	$67.10	$66.60	($0.50)	-0.75%
	Non-Uniform Plants											
88	Deep Creek	2856	Charlotte	10,000	$71.82	$67.29	$75.61	$73.71	$147.43	$141.00	($6.43)	-4.36%
89	Enterprise	214	Volusia	10,000	$40.13	$37.62	$55.27	$53.96	$95.40	$91.58	($3.82)	-4.00%
90	Geneva Lake Estates	83	Bradford	10,000	$33.60	$31.50	N/A	N/A	$33.60	$31.50	($2.10)	-6.25%
91	Keystone Club Estates	152	Bradford	10,000	$33.60	$31.50	N/A	N/A	$33.60	$31.50	($2.10)	-6.25%
92	Lakeside 4/		Citrus	10,000	$22.81	$21.39	N/A	N/A	$22.81	$21.39	($1.42)	-6.23%
93	Lehigh	8225	Lee	10,000	$43.22	$40.48	$49.40	$48.20	$92.62	$88.68	($3.94)	-4.25%
94	Marco Island	5005	Collier	10,000	$49.01	$45.96	$55.10	$53.75	$104.11	$99.71	($4.40)	-4.23%
95	Palm Valley	199	St. Johns	10,000	$20.85	$19.52	N/A	N/A	$20.85	$19.52	($1.33)	-6.38%
96	Remington Forest	64	St. Johns	10,000	$26.57	$24.90	N/A	N/A	$26.57	$24.90	($1.67)	-6.29%
97	Spring Gardens 4/		Citrus	10,000	$22.50	$21.04	$29.65	$28.91	$52.15	$49.95	($2.20)	-4.22%
98	Tropical Isles 5/		St. Lucie	10,000	N/A	N/A	$17.05	$16.63	$17.05	$16.63	($0.42)	-2.46%
99	Valencia Terrace 4/		Lake	10,000	$17.16	$16.04	$30.31	$29.55	$47.47	$45.59	($1.88)	-3.96%

1/ Bills may sometimes be greater than the cap level of $52 for Water and $65 for Wastewater because the capped bills were calculated prior to the 1993 index and the 1994 index and pass through.
2/ These plants have no residential class.

4/ These plants were not part of SSU in 1994. Lakeside, Spring Gardens, and Valencia Terrace were acquired during 1995. Please refer to Vol. V-A, Book 1 of 1, Schedule E-13 for information on billing data.
5/ This plant has Residential Wastewater Only service.

DETAIL RATE COMPARISON OF PROPOSED FILED AND CAPPED INTERIM RATES (5/8" residential) 1995 - 10,000 GALLONS USE
Capped Interim Rates Derived from Bills Capped at $52 at 10,000 Gallons Water and at $65 at 6,000 Gallons Wastewater (5/8" Meter),
From Staff's Schedule 2 Water and Schedule 3 Wastewater for Rate Scenarios Ordered by the FPSC.

Company: SSU / FPSC Regulated Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95

Explanation: Provide a calculation of residential bills at Docket # 950495-WS Interim and Capped Interim Scenario.

	(1)	(2)		(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	(11)	(12)
				INTERIM RATES					Interim Water and Wastewater Bills at 10,000 Gallons Usage					
				Water		Wastewater			Water		Wastewater		Combined	
Line No.	Plant	10000 Gal. Water Use		Filed 950495-WS	Capped	Filed 950495-WS	Capped		Filed 950495-WS	Capped 2/	Filed 950495-WS	Capped 2/	Filed 950495-WS	Capped 2/
	Uniform Plants													
1	Amelia Island	10,000	Base	$6.71	$5.74	$16.21	$16.00		$6.71	$5.74	$16.21	$16.00	$22.92	$21.74
2			Gallonage	$1.61	$1.21	$4.68	$3.52		$16.10	$12.10	$28.08	$21.12	$44.18	$33.22
3			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$17.84	$44.29	$37.12	$67.10	$54.96
4	Apache Shores	10,000	Base	$6.71	$15.43	$16.21	$20.28		$6.71	$15.43	$16.21	$20.28	$22.92	$35.71
5			Gallonage	$1.61	$4.75	$4.68	$8.45		$16.10	$47.50	$28.08	$50.70	$44.18	$98.20
6			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$62.93	$44.29	$70.98	$67.10	$133.91
7	Apple Valley	10,000	Base	$6.71	$5.53	$16.21	$15.65		$6.71	$5.53	$16.21	$15.65	$22.92	$21.18
8			Gallonage	$1.61	$1.13	$4.68	$3.59		$16.10	$11.30	$28.08	$21.54	$44.18	$32.84
9			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$16.83	$44.29	$37.19	$67.10	$54.02
10	Bay Lake Estates	10,000	Base	$6.71	$13.37	N/A	N/A		$6.71	$13.37	N/A	N/A	$6.71	$13.37
11			Gallonage	$1.61	$3.26	N/A	N/A		$16.10	$32.60	N/A	N/A	$16.10	$32.60
12			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$45.97	N/A	N/A	$22.81	$45.97
13	Beacon Hills	10,000	Base	$6.71	$5.83	$16.21	$17.12		$6.71	$5.83	$16.21	$17.12	$22.92	$22.95
14			Gallonage	$1.61	$0.94	$4.68	$3.21		$16.10	$9.40	$28.08	$19.26	$44.18	$28.66
15			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$15.23	$44.29	$36.38	$67.10	$51.61
16	Beecher's Point	10,000	Base	$6.71	$10.24	$16.21	$35.86		$6.71	$10.24	$16.21	$35.86	$22.92	$46.10
17			Gallonage	$1.61	$4.77	$4.68	$10.23		$16.10	$47.70	$28.08	$61.38	$44.18	$109.08
18			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$57.94	$44.29	$97.24	$67.10	$155.18
19	Burnt Store	10,000	Base	$6.71	$17.20	$16.21	$13.70		$6.71	$17.20	$16.21	$13.70	$22.92	$30.90
20			Gallonage	$1.61	$5.64	$4.68	$5.28		$16.10	$56.40	$28.08	$31.68	$44.18	$88.08
21			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$73.60	$44.29	$45.38	$67.10	$118.98
22	Carlton Village	10,000	Base	$6.71	$6.76	N/A	N/A		$6.71	$6.76	N/A	N/A	$6.71	$6.76
23			Gallonage	$1.61	$2.06	N/A	N/A		$16.10	$20.60	N/A	N/A	$16.10	$20.60
24			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$27.36	N/A	N/A	$22.81	$27.36
25	Chuluota	10,000	Base	$6.71	$10.46	$16.21	$35.41		$6.71	$10.46	$16.21	$35.41	$22.92	$45.87
26			Gallonage	$1.61	$3.57	$4.68	$8.82		$16.10	$35.70	$28.08	$52.92	$44.18	$88.62
27			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$46.16	$44.29	$88.33	$67.10	$134.49
28	Citrus Park	10,000	Base	$6.71	$5.65	$16.21	$28.98		$6.71	$5.65	$16.21	$28.98	$22.92	$34.63
29			Gallonage	$1.61	$2.05	$4.68	$9.33		$16.10	$20.50	$28.08	$55.98	$44.18	$76.48
30			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$26.15	$44.29	$84.96	$67.10	$111.11
31	Citrus Springs	10,000	Base	$6.71	$7.87	$16.21	$16.38		$6.71	$7.87	$16.21	$16.38	$22.92	$24.25
32			Gallonage	$1.61	$2.96	$4.68	$3.21		$16.10	$29.60	$28.08	$19.26	$44.18	$48.86
33			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$37.47	$44.29	$35.64	$67.10	$73.11
34	Crystal River Highlands	10,000	Base	$6.71	$13.11	N/A	N/A		$6.71	$13.11	N/A	N/A	$6.71	$13.11
35			Gallonage	$1.61	$4.91	N/A	N/A		$16.10	$49.10	N/A	N/A	$16.10	$49.10
36			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$62.21	N/A	N/A	$22.81	$62.21

DETAIL RATE COMPARISON OF PROPOSED FILED AND CAPPED INTERIM RATES (5/8" residential) 1996 - 10,000 GALLONS USE
Capped Interim Rates Derived from Bills Capped at $52 at 10,000 Gallons Water and at $65 at 6,000 Gallons Wastewater (5/8" Meter),
From Staff's Schedule 2 Water and Schedule 3 Wastewater for Rate Scenarios Ordered by the FPSC.

Company: SSU / FPSC Regulated Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95

Explanation: Provide a calculation of residential bills at Docket # 950495-WS Interim and Capped Interim Scenario.

	(1)	(2)		(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	(11)	(12)
				INTERIM RATES					Interim Water and Wastewater Bills at 10,000 Gallons Usage					
				Water		Wastewater			Water		Wastewater		Combined	
Line No.	Plant	10000 Gal. Water Use		Filed 950495-WS	Capped	Filed 950495-WS	Capped		Filed 950495-WS	Capped 2/	Filed 950495-WS	Capped 2/	Filed 950495-WS	Capped 2/
37	Daetwyler Shores	10,000	Base	$6.71	$8.08	N/A	N/A		$6.71	$8.08	N/A	N/A	$6.71	$8.08
38			Gallonage	$1.61	$1.97	N/A	N/A		$16.10	$19.70	N/A	N/A	$16.10	$19.70
39			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$27.78	N/A	N/A	$22.81	$27.78
40	Deltona	10,000	Base	$6.71	$5.20	$16.21	$16.81		$6.71	$5.20	$16.21	$16.81	$22.92	$22.01
41			Gallonage	$1.61	$1.42	$4.68	$7.12		$16.10	$14.20	$28.08	$42.72	$44.18	$56.92
42			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$19.40	$44.29	$59.53	$67.10	$78.93
43	Dol Ray Manor	10,000	Base	$6.71	$14.44	N/A	N/A		$6.71	$14.44	N/A	N/A	$6.71	$14.44
44			Gallonage	$1.61	$1.96	N/A	N/A		$16.10	$19.60	N/A	N/A	$16.10	$19.60
45			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$34.04	N/A	N/A	$22.81	$34.04
46	Druid Hills	10,000	Base	$6.71	$8.00	N/A	N/A		$6.71	$8.00	N/A	N/A	$6.71	$8.00
47			Gallonage	$1.61	$1.72	N/A	N/A		$16.10	$17.20	N/A	N/A	$16.10	$17.20
48			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$25.20	N/A	N/A	$22.81	$25.20
49	East Lake Harris Est.	10,000	Base	$6.71	$9.85	N/A	N/A		$6.71	$9.85	N/A	N/A	$6.71	$9.85
50			Gallonage	$1.61	$2.86	N/A	N/A		$16.10	$28.60	N/A	N/A	$16.10	$28.60
51			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$38.45	N/A	N/A	$22.81	$38.45
52	Fern Park	10,000	Base	$6.71	$6.83	N/A	N/A		$6.71	$6.83	N/A	N/A	$6.71	$6.83
53			Gallonage	$1.61	$2.20	N/A	N/A		$16.10	$22.00	N/A	N/A	$16.10	$22.00
54			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$28.83	N/A	N/A	$22.81	$28.83
55	Fern Terrace	10,000	Base	$6.71	$5.76	N/A	N/A		$6.71	$5.76	N/A	N/A	$6.71	$5.76
56			Gallonage	$1.61	$1.64	N/A	N/A		$16.10	$16.40	N/A	N/A	$16.10	$16.40
57			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$22.16	N/A	N/A	$22.81	$22.16
58	Fisherman's Haven	10,000	Base	$6.71	$5.76	$16.21	$16.52		$6.71	$5.76	$16.21	$16.52	$22.92	$22.28
59			Gallonage	$1.61	$2.16	$4.68	$5.28		$16.10	$21.60	$28.08	$31.68	$44.18	$53.28
60			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$27.36	$44.29	$48.20	$67.10	$75.56
61	Florida Central Comm. Park 2/	N/A	Base	N/A	N/A	N/A	N/A		N/A	N/A	N/A	N/A	N/A	N/A
62			Gallonage	N/A	N/A	N/A	N/A		N/A	N/A	N/A	N/A	N/A	N/A
63			Sewer Cap	N/A	N/A	N/A	N/A	Total Bill	N/A	N/A	N/A	N/A	N/A	N/A
64	Fountains	10,000	Base	$6.71	$28.48	N/A	N/A		$6.71	$28.48	N/A	N/A	$6.71	$28.48
65			Gallonage	$1.61	$7.57	N/A	N/A		$16.10	$75.70	N/A	N/A	$16.10	$75.70
66			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$104.18	N/A	N/A	$22.81	$104.18
67	Fox Run	10,000	Base	$6.71	$19.33	$16.21	$17.37		$6.71	$19.33	$16.21	$17.37	$22.92	$36.70
68			Gallonage	$1.61	$4.67	$4.68	$8.91		$16.10	$46.70	$28.08	$53.46	$44.18	$100.16
69			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$66.03	$44.29	$70.83	$67.10	$136.86
70	Friendly Center	10,000	Base	$6.71	$12.85	N/A	N/A		$6.71	$12.85	N/A	N/A	$6.71	$12.85
71			Gallonage	$1.61	$3.92	N/A	N/A		$16.10	$39.20	N/A	N/A	$16.10	$39.20
72			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$52.05	N/A	N/A	$22.81	$52.05

DETAIL RATE COMPARISON OF PROPOSED FILED AND CAPPED INTERIM RATES (5/8" residential) 1995 - 10,000 GALLONS USE
Capped Interim Rates Derived from Bills Capped at $52 at 10,000 Gallons Water and at $65 at 6,000 Gallons Wastewater (5/8" Meter), From Staff's Schedule 2 Water and Schedule 3 Wastewater for Rate Scenarios Ordered by the FPSC.

Company: SSU / FPSC Regulated Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95

Explanation: Provide a calculation of residential bills at Docket # 950495-WS Interim and Capped Interim Scenario.

	(1)	(2)		(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	(11)	(12)
				INTERIM RATES					Interim Water and Wastewater Bills at 10,000 Gallons Usage					
				Water		Wastewater			Water		Wastewater		Combined	
Line No.	Plant	10000 Gal. Water Use		Filed 950495-WS	Capped	Filed 950495-WS	Capped		Filed 950495-WS	Capped 2/	Filed 950495-WS	Capped 2/	Filed 950495-WS	Capped 2/
73	Golden Terrace	10,000	Base	$6.71	$11.22	N/A	N/A		$6.71	$11.22	N/A	N/A	$6.71	$11.22
74			Gallonage	$1.61	$3.79	N/A	N/A		$16.10	$37.90	N/A	N/A	$16.10	$37.90
75			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$49.12	N/A	N/A	$22.81	$49.12
76	Gospel Island Estates	10,000	Base	$6.71	$21.38	N/A	N/A		$6.71	$21.38	N/A	N/A	$6.71	$21.38
77			Gallonage	$1.61	$6.28	N/A	N/A		$16.10	$62.80	N/A	N/A	$16.10	$62.80
78			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$84.18	N/A	N/A	$22.81	$84.18
79	Grand Terrace	10,000	Base	$6.71	$10.88	N/A	N/A		$6.71	$10.88	N/A	N/A	$6.71	$10.88
80			*Gallonage*	*$1.61*	*$4.15*	N/A	N/A		$16.10	$41.50	N/A	N/A	$16.10	$41.50
81			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$52.38	N/A	N/A	$22.81	$52.38
82	Harmony Homes	10,000	Base	$6.71	$11.32	N/A	N/A		$6.71	$11.32	N/A	N/A	$6.71	$11.32
83			Gallonage	$1.61	$2.28	N/A	N/A		$16.10	$22.80	N/A	N/A	$16.10	$22.80
84			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$34.12	N/A	N/A	$22.81	$34.12
85	Hermit's Cove	10,000	Base	$6.71	$12.34	N/A	N/A		$6.71	$12.34	N/A	N/A	$6.71	$12.34
86			Gallonage	$1.61	$4.97	N/A	N/A		$16.10	$49.70	N/A	N/A	$16.10	$49.70
87			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$62.04	N/A	N/A	$22.81	$62.04
88	Hobby Hills	10,000	Base	$6.71	$7.38	N/A	N/A		$6.71	$7.38	N/A	N/A	$6.71	$7.38
89			Gallonage	$1.61	$3.47	N/A	N/A		$16.10	$34.70	N/A	N/A	$16.10	$34.70
90			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$42.08	N/A	N/A	$22.81	$42.08
91	Holiday Haven	10,000	Base	$6.71	$11.86	$16.21	$16.42		$6.71	$11.86	$16.21	$16.42	$22.92	$28.28
92			Gallonage	$1.61	$4.33	*$4.68*	*$10.06*		*$16.10*	$43.30	$28.08	$60.36	$44.18	$103.66
93			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$55.16	$44.29	$76.78	$67.10	$131.94
94	Holiday Heights	10,000	Base	$6.71	$12.02	N/A	N/A		$6.71	$12.02	N/A	N/A	$6.71	$12.02
95			Gallonage	$1.61	$2.67	N/A	N/A		$16.10	$26.70	N/A	N/A	$16.10	$26.70
96			*Sewer Cap*	-	-	N/A	N/A	Total Bill	$22.81	$38.72	N/A	N/A	$22.81	$38.72
97	Imperial Mobile Terrace	10,000	Base	$6.71	$7.36	N/A	N/A		$6.71	$7.36	N/A	N/A	$6.71	$7.36
98			Gallonage	$1.61	$2.11	N/A	N/A		$16.10	$21.10	N/A	N/A	$16.10	$21.10
99			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$28.46	N/A	N/A	$22.81	$28.46
100	Intercession City	10,000	Base	$6.71	$15.48	N/A	N/A		$6.71	$15.48	N/A	N/A	$6.71	$15.48
101			Gallonage	$1.61	$5.38	N/A	N/A		$16.10	$53.80	N/A	N/A	$16.10	$53.80
102			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$69.28	N/A	N/A	$22.81	$69.28
103	Interlachen Lake Est./Park Manor	10,000	Base	$6.71	$11.88	$16.21	$23.56		$6.71	$11.88	$16.21	$23.56	$22.92	$35.44
104			Gallonage	$1.61	$3.07	$4.68	$10.46		$16.10	$30.70	*$28.08*	*$82.76*	*$44.18*	$93.46
105			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$42.58	$44.29	$86.32	$67.10	$128.90
106	Jungle Den	10,000	Base	$6.71	$15.00	$16.21	$37.63		$6.71	$15.00	$16.21	$37.63	$22.92	$52.63
107			Gallonage	$1.61	$4.56	$4.68	$10.37		$16.10	$45.60	$28.08	$62.22	$44.18	$107.82
108			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	*$60.60*	$44.29	$99.85	$67.10	$160.45

DETAIL RATE COMPARISON OF PROPOSED FILED AND CAPPED INTERIM RATES (5/8" residential) 1995 - 10,000 GALLONS USE
Capped Interim Rates Derived from Bills Capped at $52 at 10,000 Gallons Water and at $65 at 6,000 Gallons Wastewater (5/8" Meter),
From Staff's Schedule 2 Water and Schedule 3 Wastewater for Rate Scenarios Ordered by the FPSC.

Company: SSU / FPSC Regulated Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95

Explanation: Provide a calculation of residential bills at Docket # 950495-WS Interim and Capped Interim Scenario.

	(1)	(2)		(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	(11)	(12)
				INTERIM RATES					Interim Water and Wastewater Bills at 10,000 Gallons Usage					
				Water		Wastewater			Water		Wastewater		Combined	
Line No.	Plant	10000 Gal. Water Use		Filed 950495-WS	Capped	Filed 950495-WS	Capped		Filed 950495-WS	Capped 2/	Filed 950495-WS	Capped 2/	Filed 960495-WS	Capped 2/
109	Keystone Heights	10,000	Base	$6.71	$6.91	N/A	N/A		$6.71	$6.91	N/A	N/A	$6.71	$6.91
110			Gallonage	$1.61	$2.12	N/A	N/A		$16.10	$21.20	N/A	N/A	$16.10	$21.20
111			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$28.11	N/A	N/A	$22.81	$28.11
112	Kingswood	10,000	Base	$6.71	$11.42	N/A	N/A		$6.71	$11.42	N/A	N/A	$6.71	$11.42
113			Gallonage	$1.61	$3.54	N/A	N/A		$16.10	$35.40	N/A	N/A	$16.10	$35.40
114			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$46.82	N/A	N/A	$22.81	$46.82
115	Lake Ajay Estates	10,000	Base	$6.71	$20.34	N/A	N/A		$6.71	$20.34	N/A	N/A	$6.71	$20.34
116			Gallonage	$1.61	$5.10	N/A	N/A		$16.10	$51.00	N/A	N/A	$16.10	$51.00
117			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$71.34	N/A	N/A	$22.81	$71.34
118	Lake Brantley	10,000	Base	$6.71	$9.76	N/A	N/A		$6.71	$9.76	N/A	N/A	$6.71	$9.76
119			Gallonage	$1.61	$2.34	N/A	N/A		$16.10	$23.40	N/A	N/A	$16.10	$23.40
120			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$33.16	N/A	N/A	$22.81	$33.16
121	Lake Conway Park	10,000	Base	$6.71	$9.59	N/A	N/A		$6.71	$9.59	N/A	N/A	$6.71	$9.59
122			Gallonage	$1.61	$2.48	N/A	N/A		$16.10	$24.80	N/A	N/A	$16.10	$24.80
123			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$34.39	N/A	N/A	$22.81	$34.39
124	Lake Harriet Estates	10,000	Base	$6.71	$6.32	N/A	N/A		$6.71	$6.32	N/A	N/A	$6.71	$6.32
125			Gallonage	$1.61	$1.56	N/A	N/A		$16.10	$15.60	N/A	N/A	$16.10	$15.60
126			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$21.92	N/A	N/A	$22.81	$21.92
127	Lakeview Villas	10,000	Base	$6.71	$23.24	N/A	N/A		$6.71	$23.24	N/A	N/A	$6.71	$23.24
128			Gallonage	$1.61	$5.67	N/A	N/A		$16.10	$56.70	N/A	N/A	$16.10	$56.70
129			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$79.94	N/A	N/A	$22.81	$79.94
130	Leilani Heights	10,000	Base	$6.71	$6.75	$16.21	$16.18		$6.71	$6.75	$16.21	$16.18	$22.92	$22.93
131			Gallonage	$1.61	$1.44	$4.68	$5.38		$16.10	$14.40	$28.08	$32.28	$44.18	$46.68
132			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$21.15	$44.29	$48.46	$67.10	$69.61
133	Leisure Lakes (Covered Bridge)	10,000	Base	$6.71	$11.35	$16.21	$10.67		$6.71	$11.35	$16.21	$10.67	$22.92	$22.02
134			Gallonage	$1.61	$3.72	$4.68	$1.92		$16.10	$37.20	$28.08	$11.52	$44.18	$48.72
135			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$48.55	$44.29	$22.19	$67.10	$70.74
136	Marco Shores	10,000	Base	$6.71	$15.04	$16.21	$16.03		$6.71	$15.04	$16.21	$16.03	$22.92	$31.07
137			Gallonage	$1.61	$4.33	$4.68	$9.22		$16.10	$43.30	$28.08	$55.32	$44.18	$98.62
138			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$58.34	$44.29	$71.35	$67.10	$129.69
139	Marion Oaks	10,000	Base	$6.71	$12.15	$16.21	$15.96		$6.71	$12.15	$16.21	$15.96	$22.92	$28.11
140			Gallonage	$1.61	$4.32	$4.68	$10.33		$16.10	$43.20	$28.08	$61.98	$44.18	$105.18
141			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$55.35	$44.29	$77.94	$67.10	$133.29
142	Meredith Manor	10,000	Base	$6.71	$6.06	$16.21	$16.02		$6.71	$6.06	$16.21	$16.02	$22.92	$22.08
143			Gallonage	$1.61	$1.66	$4.68	$6.04		$16.10	$16.60	$28.08	$36.24	$44.18	$52.84
144			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$22.66	$44.29	$52.26	$67.10	$74.92

DETAIL RATE COMPARISON OF PROPOSED FILED AND CAPPED INTERIM RATES (5/8" residential) 1995 - 10,000 GALLONS USE
Capped Interim Rates Derived from Bills Capped at $52 at 10,000 Gallons Water and at $65 at 6,000 Gallons Wastewater (5/8" Meter),
From Staff's Schedule 2 Water and Schedule 3 Wastewater for Rate Scenarios Ordered by the FPSC.

Company: SSU / FPSC Regulated Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95

Explanation: Provide a calculation of residential bills at Docket # 950495-WS Interim and Capped Interim Scenario.

	(1)	(2)		(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	(11)	(12)
				INTERIM RATES					Interim Water and Wastewater Bills at 10,000 Gallons Usage					
				Water		Wastewater			Water		Wastewater		Combined	
Line No.	Plant	10000 Gal. Water Use		Filed 950495-WS	Capped	Filed 950495-WS	Capped		Filed 950495-WS	Capped 2/	Filed 950495-WS	Capped 2/	Filed 950495-WS	Capped 2/
145	Morningview	10,000	Base	$6.71	$10.49	$16.21	$31.70		$6.71	$10.49	$16.21	$31.70	$22.92	$42.19
146			Gallonage	$1.61	$3.48	$4.68	$9.33		$16.10	$34.80	$28.08	$55.98	$44.18	$90.78
147			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$45.29	$44.29	$87.68	$67.10	$132.97
148	Oak Forest	10,000	Base	$6.71	$8.08	N/A	N/A		$6.71	$8.08	N/A	N/A	$6.71	$8.08
149			Gallonage	$1.61	$2.29	N/A	N/A		$16.10	$22.90	N/A	N/A	$16.10	$22.90
150			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$30.98	N/A	N/A	$22.81	$30.98
151	Oakwood	10,000	Base	$6.71	$11.05	N/A	N/A		$6.71	$11.05	N/A	N/A	$6.71	$11.05
152			Gallonage	$1.61	$3.08	N/A	N/A		$16.10	$30.80	N/A	N/A	$16.10	$30.80
153			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$41.85	N/A	N/A	$22.81	$41.85
154	Palisades Country Club	10,000	Base	$6.71	$15.97	N/A	N/A		$6.71	$15.97	N/A	N/A	$6.71	$15.97
155			Gallonage	$1.61	$4.70	N/A	N/A		$16.10	$47.00	N/A	N/A	$16.10	$47.00
156			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$62.97	N/A	N/A	$22.81	$62.97
157	Palm Port	10,000	Base	$6.71	$10.76	$16.21	$16.57		$6.71	$10.76	$16.21	$16.57	$22.92	$27.33
158			Gallonage	$1.61	$3.31	$4.68	$6.73		$16.10	$33.10	$28.08	$40.38	$44.18	$73.48
159			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$43.86	$44.29	$56.95	$67.10	$100.81
160	Palm Terrace	10,000	Base	$6.71	$12.52	$16.21	$14.85		$6.71	$12.52	$16.21	$14.85	$22.92	$27.37
161			Gallonage	$1.61	$4.96	$4.68	$4.45		$16.10	$49.60	$28.08	$26.70	$44.18	$76.30
162			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$62.12	$44.29	$41.55	$67.10	$103.67
163	Palms Mobile Home Park	10,000	Base	$6.71	$12.95	N/A	N/A		$6.71	$12.95	N/A	N/A	$6.71	$12.95
164			Gallonage	$1.61	$2.60	N/A	N/A		$16.10	$26.00	N/A	N/A	$16.10	$26.00
165			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$38.95	N/A	N/A	$22.81	$38.95
166	Picciola Island	10,000	Base	$6.71	$6.46	N/A	N/A		$6.71	$6.46	N/A	N/A	$6.71	$6.46
167			Gallonage	$1.61	$1.85	N/A	N/A		$16.10	$18.50	N/A	N/A	$16.10	$18.50
168			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$24.96	N/A	N/A	$22.81	$24.96
169	Pine Ridge	10,000	Base	$6.71	$5.95	N/A	N/A		$6.71	$5.95	N/A	N/A	$6.71	$5.95
170			Gallonage	$1.61	$2.27	N/A	N/A		$16.10	$22.70	N/A	N/A	$16.10	$22.70
171			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$28.65	N/A	N/A	$22.81	$28.65
172	Pine Ridge Estates	10,000	Base	$6.71	$11.04	N/A	N/A		$6.71	$11.04	N/A	N/A	$6.71	$11.04
173			Gallonage	$1.61	$3.79	N/A	N/A		$16.10	$37.90	N/A	N/A	$16.10	$37.90
174			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$48.94	N/A	N/A	$22.81	$48.94
175	Piney Woods	10,000	Base	$6.71	$7.97	N/A	N/A		$6.71	$7.97	N/A	N/A	$6.71	$7.97
176			Gallonage	$1.61	$2.04	N/A	N/A		$16.10	$20.40	N/A	N/A	$16.10	$20.40
177			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$28.37	N/A	N/A	$22.81	$28.37
178	Point O'Woods	10,000	Base	$6.71	$8.12	$16.21	$23.01		$6.71	$8.12	$16.21	$23.01	$22.92	$31.13
179			Gallonage	$1.61	$3.99	$4.68	$9.43		$16.10	$39.90	$28.08	$56.58	$44.18	$96.48
180			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$48.02	$44.29	$79.59	$67.10	$127.61

DETAIL RATE COMPARISON OF PROPOSED FILED AND CAPPED INTERIM RATES (5/8" residential) 1995 - 10,000 GALLONS USE
Capped Interim Rates Derived from Bills Capped at $52 at 10,000 Gallons Water and at $65 at 6,000 Gallons Wastewater (5/8" Meter), From Staff's Schedule 2 Water and Schedule 3 Wastewater for Rate Scenarios Ordered by the FPSC.

Company: SSU / FPSC Regulated Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95

Explanation: Provide a calculation of residential bills at Docket # 950495-WS Interim and Capped Interim Scenario.

	(1)	(2)		(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	(11)	(12)
				INTERIM RATES					Interim Water and Wastewater Bills at 10,000 Gallons Usage					
				Water		Wastewater			Water		Wastewater		Combined	
Line No.	Plant	*10000 Gal. Water Use*		Filed 950495-WS	Capped	Filed 950495-WS	Capped		Filed 950495-WS	Capped 2/	Filed 950495-WS	Capped 2/	Filed 950495-WS	Capped 2/
181	Pomona Park	*10,000*	*Base*	$6.71	$10.56	N/A	N/A		$6.71	$10.56	N/A	N/A	$6.71	$10.56
182			Gallonage	$1.61	$2.44	N/A	N/A		$16.10	$24.40	N/A	N/A	$16.10	$24.40
183			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$34.96	N/A	N/A	$22.81	$34.96
184	Postmaster Village	*10,000*	*Base*	$6.71	$11.57	N/A	N/A		$6.71	$11.57	N/A	N/A	$6.71	$11.57
185			Gallonage	$1.61	$3.05	N/A	N/A		$16.10	$30.50	N/A	N/A	$16.10	$30.50
186			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$42.07	N/A	N/A	$22.81	$42.07
187	Quail Ridge	*10,000*	*Base*	$6.71	$13.65	N/A	N/A		$6.71	$13.65	N/A	N/A	$6.71	$13.65
188			Gallonage	$1.61	$5.80	N/A	N/A		$16.10	$58.00	N/A	N/A	$16.10	$58.00
189			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$71.65	N/A	N/A	$22.81	$71.65
190	River Grove	*10,000*	*Base*	$6.71	$12.47	N/A	N/A		$6.71	$12.47	N/A	N/A	$6.71	$12.47
191			Gallonage	$1.61	$4.28	N/A	N/A		$16.10	$42.80	N/A	N/A	$16.10	$42.80
192			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$55.27	N/A	N/A	$22.81	$55.27
193	River Park	*10,000*	*Base*	$6.71	$11.64	N/A	N/A		$6.71	$11.64	N/A	N/A	$6.71	$11.64
194			Gallonage	$1.61	$3.67	N/A	N/A		$16.10	$36.70	N/A	N/A	$16.10	$36.70
195			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$48.34	N/A	N/A	$22.81	$48.34
196	Rosemont / Rolling Green	*10,000*	*Base*	$6.71	$12.07	N/A	N/A		$6.71	$12.07	N/A	N/A	$6.71	$12.07
197			Gallonage	$1.61	$4.01	N/A	N/A		$16.10	$40.10	N/A	N/A	$16.10	$40.10
198			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$52.17	N/A	N/A	$22.81	$52.17
199	Salt Springs	*10,000*	*Base*	$6.71	$16.46	$16.21	$16.18		$6.71	$16.46	$16.21	$16.18	$22.92	$32.64
200			Gallonage	$1.61	$5.29	$4.68	$6.30		$16.10	$52.90	$28.08	$37.80	$44.18	$90.70
201			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$69.36	$44.29	$53.98	$67.10	$123.34
202	Samira Villas 2/	N/A	*Base*	N/A	N/A	N/A	N/A		N/A	N/A	N/A	N/A	N/A	N/A
203			Gallonage	N/A	N/A	N/A	N/A		N/A	N/A	N/A	N/A	N/A	N/A
204			Sewer Cap	N/A	N/A	N/A	N/A	Total Bill	N/A	N/A	N/A	N/A	N/A	N/A
205	Silver Lake Est. / Western Shores	*10,000*	*Base*	$6.71	$4.43	N/A	N/A		$6.71	$4.43	N/A	N/A	$6.71	$4.43
206			Gallonage	$1.61	$0.66	N/A	N/A		$16.10	$6.60	N/A	N/A	$16.10	$6.60
207			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$11.03	N/A	N/A	$22.81	$11.03
208	Silver Lake Oaks	*10,000*	*Base*	$6.71	$11.81	$16.21	$27.44		$6.71	$11.81	$16.21	$27.44	$22.92	$39.25
209			Gallonage	$1.61	$6.68	$4.68	$10.08		$16.10	$66.80	$28.08	$60.48	$44.18	$127.28
210			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$78.61	$44.29	$87.92	$67.10	$166.53
211	Skycrest	*10,000*	*Base*	$6.71	$9.47	N/A	N/A		$6.71	$9.47	N/A	N/A	$6.71	$9.47
212			Gallonage	$1.61	$2.37	N/A	N/A		$16.10	$23.70	N/A	N/A	$16.10	$23.70
213			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$33.17	N/A	N/A	$22.81	$33.17
214	South Forty 2/	N/A	*Base*	N/A	N/A	N/A	N/A		N/A	N/A	N/A	N/A	N/A	N/A
215			Gallonage	N/A	N/A	N/A	N/A		N/A	N/A	N/A	N/A	N/A	N/A
216			Sewer Cap	N/A	N/A	N/A	N/A	Total Bill	N/A	N/A	N/A	N/A	N/A	N/A

DETAIL RATE COMPARISON OF PROPOSED FILED AND CAPPED INTERIM RATES (5/8" residential) 1995 - 10,000 GALLONS USE
Capped Interim Rates Derived from Bills Capped at $52 at 10,000 Gallons Water and at $65 at 6,000 Gallons Wastewater (5/8" Meter),
From Staff's Schedule 2 Water and Schedule 3 Wastewater for Rate Scenarios Ordered by the FPSC.

Company: SSU / FPSC Regulated Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95

Explanation: Provide a calculation of residential bills at Docket # 950495-WS Interim and Capped Interim Scenario.

	(1)	(2)		(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	(11)	(12)
				INTERIM RATES					Interim Water and Wastewater Bills at 10,000 Gallons Usage					
				Water		Wastewater			Water		Wastewater		Combined	
Line No.	Plant	10000 Gal. Water Use		Filed 950495-WS	Capped	Filed 950495-WS	Capped		Filed 950495-WS	Capped 2/	Filed 950495-WS	Capped 2/	Filed 950495-WS	Capped 2/
217	St. John's Highlands	10,000	Base	$6.71	$11.81	N/A	N/A		$6.71	$11.81	N/A	N/A	$6.71	$11.81
218			Gallonage	$1.61	$4.26	N/A	N/A		$16.10	$42.60	N/A	N/A	$16.10	$42.60
219			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$54.41	N/A	N/A	$22.81	$54.41
220	Stone Mountain	10,000	Base	$6.71	$19.87	N/A	N/A		$6.71	$19.87	N/A	N/A	$6.71	$19.87
221			Gallonage	$1.61	$5.48	N/A	N/A		$16.10	$54.80	N/A	N/A	$16.10	$54.80
222			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$74.67	N/A	N/A	$22.81	$74.67
223	Sugar Mill	10,000	Base	$6.71	$14.20	$16.21	$17.57		$6.71	$14.20	$16.21	$17.57	$22.92	$31.77
224			Gallonage	$1.61	$4.83	$4.68	$4.74		$16.10	$48.30	$28.08	$28.44	$44.18	$76.74
225			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$62.50	$44.29	$46.01	$67.10	$108.51
226	Sugarmill Woods	10,000	Base	$6.71	$3.24	$16.21	$9.98		$6.71	$3.24	$16.21	$9.98	$22.92	$13.22
227			Gallonage	$1.61	$1.04	$4.68	$2.73		$16.10	$10.40	$28.08	$16.38	$44.18	$26.78
228			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$13.64	$44.29	$26.36	$67.10	$40.00
229	Sunny Hills	10,000	Base	$6.71	$11.15	$16.21	$24.57		$6.71	$11.15	$16.21	$24.57	$22.92	$35.72
230			Gallonage	$1.61	$4.06	$4.68	$10.49		$16.10	$40.60	$28.08	$62.94	$44.18	$103.54
231			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$51.75	$44.29	$87.51	$67.10	$139.26
232	Sunshine Parkway 2/	N/A	Base	N/A	N/A	N/A	N/A		N/A	N/A	N/A	N/A	N/A	N/A
233			Gallonage	N/A	N/A	N/A	N/A		N/A	N/A	N/A	N/A	N/A	N/A
234			Sewer Cap	N/A	N/A	N/A	N/A	Total Bill	N/A	N/A	N/A	N/A	N/A	N/A
235	Tropical Park	10,000	Base	$6.71	$6.76	N/A	N/A		$6.71	$6.76	N/A	N/A	$6.71	$6.76
236			Gallonage	$1.61	$3.16	N/A	N/A		$16.10	$31.60	N/A	N/A	$16.10	$31.60
237			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$38.36	N/A	N/A	$22.81	$38.36
238	University Shores	10,000	Base	$6.71	$5.84	$16.21	$15.50		$6.71	$5.84	$16.21	$15.50	$22.92	$21.34
239			Gallonage	$1.61	$1.39	$4.68	$3.83		$16.10	$13.90	$28.08	$22.98	$44.18	$36.88
240			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$19.74	$44.29	$38.48	$67.10	$58.22
241	Venetian Village	10,000	Base	$6.71	$8.84	$16.21	$22.31		$6.71	$8.84	$16.21	$22.31	$22.92	$31.15
242			Gallonage	$1.61	$2.27	$4.68	$11.32		$16.10	$22.70	$28.08	$67.92	$44.18	$90.62
243			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$31.54	$44.29	$90.23	$67.10	$121.77
244	Welaka / Saratoga Harbour	10,000	Base	$6.71	$16.34	N/A	N/A		$6.71	$16.34	N/A	N/A	$6.71	$16.34
245			Gallonage	$1.61	$5.00	N/A	N/A		$16.10	$50.00	N/A	N/A	$16.10	$50.00
246			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$66.34	N/A	N/A	$22.81	$66.34
247	Westmont	10,000	Base	$6.71	$7.74	N/A	N/A		$6.71	$7.74	N/A	N/A	$6.71	$7.74
248			Gallonage	$1.61	$2.11	N/A	N/A		$16.10	$21.10	N/A	N/A	$16.10	$21.10
249			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$28.84	N/A	N/A	$22.81	$28.84
250	Windsong	10,000	Base	$6.71	$11.10	N/A	N/A		$6.71	$11.10	N/A	N/A	$6.71	$11.10
251			Gallonage	$1.61	$4.13	N/A	N/A		$16.10	$41.30	N/A	N/A	$16.10	$41.30
252			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$52.40	N/A	N/A	$22.81	$52.40

DETAIL RATE COMPARISON OF PROPOSED FILED AND CAPPED INTERIM RATES (5/8" residential) 1995 - 10,000 GALLONS USE
Capped Interim Rates Derived from Bills Capped at $52 at 10,000 Gallons Water and at $65 at 6,000 Gallons Wastewater (5/8" Meter),
From Staff's Schedule 2 Water and Schedule 3 Wastewater for Rate Scenarios Ordered by the FPSC.

Company: SSU / FPSC Regulated Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95

Explanation: Provide a calculation of residential bills at Docket # 950495-WS Interim and Capped Interim Scenario.

	(1)	(2)		(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	(11)	(12)
				INTERIM RATES					Interim Water and Wastewater Bills at 10,000 Gallons Usage					
				Water		Wastewater			Water		Wastewater		Combined	
Line No.	Plant	10000 Gal. Water Use		Filed 950495-WS	Capped	Filed 950495-WS	Capped		Filed 950495-WS	Capped 2/	Filed 950495-WS	Capped 2/	Filed 950495-WS	Capped 2/
253	Woodmere	10,000	Base	$6.71	$6.45	$16.21	$15.02		$6.71	$6.45	$16.21	$15.02	$22.92	$21.47
254			Gallonage	$1.61	$1.34	$4.68	$4.70		$16.10	$13.40	$28.08	$28.20	$44.18	$41.60
255			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$19.85	$44.29	$43.22	$67.10	$63.07
256	Wootens	10,000	Base	$6.71	$14.19	N/A	N/A		$6.71	$14.19	N/A	N/A	$6.71	$14.19
257			Gallonage	$1.61	$6.43	N/A	N/A		$16.10	$64.30	N/A	N/A	$16.10	$64.30
258			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$78.49	N/A	N/A	$22.81	$78.49
259	Zephyr Shores	10,000	Base	$6.71	$6.38	$16.21	$12.64		$6.71	$6.38	$16.21	$12.64	$22.92	$19.02
260			Gallonage	$1.61	$2.88	$4.68	$3.13		$16.10	$28.80	$28.08	$18.78	$44.18	$47.58
261			Sewer Cap	-	-	6,000	6,000	Total Bill	$22.81	$35.18	$44.29	$31.42	$67.10	$66.60
	Non-Uniform Plants													
262	Deep Creek	10,000	Base	$17.92	$16.79	$24.81	$24.21		$17.92	$16.79	$24.81	$24.21	$42.73	$41.00
263			Gallonage	$5.39	$5.05	$5.08	$4.95		$53.90	$50.50	$50.80	$49.50	$104.70	$100.00
264			Sewer Cap	-	-	10,000	10,000	Total Bill	$71.82	$67.29	$75.61	$73.71	$147.43	$141.00
265	Enterprise	10,000	Base	$11.23	$10.52	$16.77	$16.36		$11.23	$10.52	$16.77	$16.36	$28.00	$26.88
266			Gallonage	$2.89	$2.71	$3.85	$3.76		$28.90	$27.10	$38.50	$37.60	$67.40	$64.70
267			Sewer Cap	-	-	10,000	10,000	Total Bill	$40.13	$37.62	$55.27	$53.96	$95.40	$91.58
268	Geneva Lake Estates	10,000	Base	$6.50	$6.10	N/A	N/A		$6.50	$6.10	N/A	N/A	$6.50	$6.10
269			Gallonage	$2.71	$2.54	N/A	N/A		$27.10	$25.40	N/A	N/A	$27.10	$25.40
270			Sewer Cap	-	-	N/A	N/A	Total Bill	$33.60	$31.50	N/A	N/A	$33.60	$31.50
271	Keystone Club Est.	10,000	Base	$6.50	$6.10	N/A	N/A		$6.50	$6.10	N/A	N/A	$6.50	$6.10
272			Gallonage	$2.71	$2.54	N/A	N/A		$27.10	$25.40	N/A	N/A	$27.10	$25.40
273			Sewer Cap	-	-	N/A	N/A	Total Bill	$33.60	$31.50	N/A	N/A	$33.60	$31.50
274	Lakeside 4/	10,000	Base	$6.71	$6.29	N/A	N/A		$6.71	$6.29	N/A	N/A	$6.71	$6.29
275			Gallonage	$1.61	$1.51	N/A	N/A		$16.10	$15.10	N/A	N/A	$16.10	$15.10
276			Sewer Cap	-	-	N/A	N/A	Total Bill	$22.81	$21.39	N/A	N/A	$22.81	$21.39
277	Lehigh	10,000	Base	$11.82	$11.08	$19.76	$19.28		$11.82	$11.08	$19.76	$19.28	$31.58	$30.36
278			Gallonage	$3.14	$2.94	$4.94	$4.82		$31.40	$29.40	$29.64	$28.92	$61.04	$58.32
279			Sewer Cap	-	-	6,000	6,000	Total Bill	$43.22	$40.48	$49.40	$48.20	$92.62	$88.68
280	Marco Island	10,000	Base	$10.31	$9.66	$14.20	$13.85		$10.31	$9.66	$14.20	$13.85	$24.51	$23.51
281			Gallonage	$3.87	$3.63	$4.09	$3.99		$38.70	$36.30	$40.90	$39.90	$79.60	$76.20
282			Sewer Cap	-	-	10,000	10,000	Total Bill	$49.01	$45.96	$55.10	$53.75	$104.11	$99.71
283	Palm Valley	10,000	Base	$12.24	$11.47	N/A	N/A		$12.24	$11.47	N/A	N/A	$12.24	$11.47
284			Gallonage											
285			0 - 3,000	$0.00	$0.00	N/A	N/A		$0.00	$0.00	N/A	N/A	$0.00	$0.00
286			All Excess	$1.23	$1.15	N/A	N/A		$8.61	$8.05	N/A	N/A	$8.61	$8.05
287			Sewer Cap	$0.00	$0.00	N/A	N/A	Total Bill	$20.85	$19.52	N/A	N/A	$20.85	$19.52

DETAIL RATE COMPARISON OF PROPOSED FILED AND CAPPED INTERIM RATES (5/8" residential) 1995 - 10,000 GALLONS USE
Capped Interim Rates Derived from Bills Capped at $52 at 10,000 Gallons Water and at $65 at 6,000 Gallons Wastewater (5/8" Meter),
From Staff's Schedule 2 Water and Schedule 3 Wastewater for Rate Scenarios Ordered by the FPSC.

Company: SSU f FPSC Regulated Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95

Explanation: Provide a calculation of residential bills at Docket # 950495-WS Interim and Capped Interim Scenario.

	(1)	(2)		(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	(11)	(12)
				INTERIM RATES					Interim Water and Wastewater Bills at 10,000 Gallons Usage					
				Water		Wastewater			Water		Wastewater		Combined	
Line No.	Plant	10000 Gal. Water Use		Filed 950495-WS	Capped	Filed 950495-WS	Capped		Filed 950495-WS	Capped 2/	Filed 950495-WS	Capped 2/	Filed 950495-WS	Capped 2/
288	Remington Forest	10,000	Base	$26.57	$24.90	N/A	N/A		$26.57	$24.90	N/A	N/A	$26.57	$24.90
289			Gallonage	$0.00	$0.00	N/A	N/A		$0.00	$0.00	N/A	N/A	$0.00	$0.00
290			Sewer Cap	$0.00	$0.00	N/A	N/A	Total Bill	$26.57	$24.90	N/A	N/A	$26.57	$24.90
291	Spring Gardens 4/	10,000	Base	$9.00	$8.44	$10.63	$10.37		$9.00	$8.44	$10.63	$10.37	$19.63	$18.81
292			Gallonage	$1.35	$1.26	$3.17	$3.09		$13.50	$12.60	$19.02	$18.54	$32.52	$31.14
293			Sewer Cap	$0.00	$0.00	6,000	6,000	Total Bill	$22.50	$21.04	$29.65	$28.91	$52.15	$49.95
294	Tropical Isles 5/	0	Base	N/A	N/A	$17.05	$16.63		N/A	N/A	$17.05	$16.63	$17.05	$16.63
295			Gallonage	N/A	N/A	$0.00	$0.00		N/A	N/A	$0.00	$0.00	$0.00	$0.00
296			Sewer Cap	N/A	N/A	6,000	6,000	Total Bill	N/A	N/A	$17.05	$16.63	$17.05	$16.63
297	Valencia Terrace 4/	10,000	Base	$8.36	$7.84	$10.86	$10.59		$8.36	$7.84	$10.86	$10.59	$19.22	$18.43
298			Gallonage	$0.88	$0.82	$2.00	$1.95		$8.80	$8.20	$19.45	$18.96	$28.25	$27.16
299			Sewer Cap	$0.00	$0.00	9,725	9,725	Total Bill	$17.16	$16.04	$30.31	$29.55	$47.47	$45.59

1/ 8,500 Gallons is the total company average residential monthly water use per bill.
2/ Bills may sometimes be greater than the cap level of $52 for Water and $65 for Wastewater because the capped bills were calculated prior to the 1993 index and the 1994 index and pass through.
3/ These plants have no residential class.
4/ These plants were not part of SSU in 1994. Lakeside, Spring Gardens, and Valencia Terrace were acquired during 1995. Please refer to Vol. V-A, Book 1 of 1, Schedule E-13 for information on billing data.
5/ This plant has Residential Wastewater Only service.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Nassau / Amelia Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 1 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	*Class/Meter Size*	*Present Rates*	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$4.68	$5.74
2	3/4"	$7.70	$10.08	$7.02	$8.61
3	1"	$12.83	$16.79	$11.70	$14.35
4	1 - 1/2"	$25.66	$33.58	$23.40	$28.70
5	2"	$41.05	$53.72	$37.44	$45.92
6	3"	$82.10	$107.45	$74.88	$91.84
7	4"	$128.29	$167.90	$117.00	$143.50
8	6"	$256.57	$335.79	$234.00	$287.00
9	8"	$410.51	$537.25	$374.40	$459.20
10	10"	$590.11	$772.31	$538.20	$660.10
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$0.99	$1.21
13					
14	FIRE PROT				
15	2"	$13.69	$17.92	$12.48	$15.31
16	4"	$42.76	$55.96	$39.00	$47.83
17	6"	$85.53	$111.94	$78.00	$95.67
18	8"	$136.84	$179.09	$124.80	$153.07
19	10"	$196.70	$257.43	$179.40	$220.03
20	GALLONAGE CHARGE / MG:				
21	All Gallonage	N/A	N/A	N/A	N/A

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Citrus / Apache Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 2 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$12.58	$15.43
2	3/4"	$7.70	$10.08	$18.87	$23.14
3	1"	$12.83	$16.79	$31.45	$38.57
4	1 - 1/2"	$25.66	$33.58	$62.90	$77.15
5	2"	$41.05	$53.72	$100.64	$123.43
6	3"	$82.10	$107.45	$201.28	$246.87
7	4"	$128.29	$167.90	$314.50	$385.73
8	6"	$256.57	$335.79	$629.00	$771.47
9	8"	$410.51	$537.25	$1,006.40	$1,234.35
10	10"	$590.11	$772.31	$1,446.70	$1,774.38
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.87	$4.75

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Seminole / Apple Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 3 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$4.51	$5.53
2	3/4"	$7.70	$10.08	$6.77	$8.30
3	1"	$12.83	$16.79	$11.28	$13.83
4	1 - 1/2"	$25.66	$33.58	$22.55	$27.66
5	2"	$41.05	$53.72	$36.08	$44.25
6	3"	$82.10	$107.45	$72.16	$88.50
7	4"	$128.29	$167.90	$112.75	$138.29
8	6"	$256.57	$335.79	$225.50	$276.58
9	8"	$410.51	$537.25	$360.80	$442.52
10	10"	$590.11	$772.31	$518.65	$636.12
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$0.92	$1.13

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

***Company:* SSU / Osceola / Bay Lake Estates**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] *Wastewater* [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 4 of 97
Preparer: Bencini

Explanation: *Provide a schedule of interim rate comparison* using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From *Docket No. 950495-WS*	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$10.90	$13.37
2	3/4"	$7.70	$10.08	$16.35	$20.05
3	1"	$12.83	$16.79	$27.25	$33.42
4	1 - 1/2"	$25.66	$33.58	$54.50	$66.84
5	2"	$41.05	$53.72	$87.20	$106.95
6	3"	$82.10	$107.45	$174.40	$213.90
7	4"	$128.29	$167.90	$272.50	$334.22
8	6"	$256.57	$335.79	$545.00	$668.44
9	8"	$410.51	$537.25	$872.00	$1,069.51
10	10"	$590.11	$772.31	$1,253.50	$1,537.42
11	GALLONAGE CHARGE / MG:				
12	*All Gallonage*	$1.23	$1.61	$2.66	$3.26

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Duval / Beacon Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 5 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN, MF				
1	5/8"x3/4"	$5.13	$6.71	$4.75	$5.83
2	3/4"	$7.70	$10.08	$7.13	$8.74
3	1"	$12.83	$16.79	$11.88	$14.57
4	1 - 1/2"	$25.66	$33.58	$23.75	$29.13
5	2"	$41.05	$53.72	$38.00	$46.61
6	3"	$82.10	$107.45	$76.00	$93.21
7	4"	$128.29	$167.90	$118.75	$145.65
8	6"	$256.57	$335.79	$237.50	$291.29
9	8"	$410.51	$537.25	$380.00	$466.07
10	10"	$590.11	$772.31	$546.25	$669.98
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$0.77	$0.94

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Putnam / Beecher's Point
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 6 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN, MF				
1	5/8"x3/4"	$5.13	$6.71	$8.35	$10.24
2	3/4"	$7.70	$10.08	$12.53	$15.37
3	1"	$12.83	$16.79	$20.88	$25.61
4	1 - 1/2"	$25.66	$33.58	$41.75	$51.21
5	2"	$41.05	$53.72	$66.80	$81.93
6	3"	$82.10	$107.45	$133.60	$163.86
7	4"	$128.29	$167.90	$208.75	$256.03
8	6"	$256.57	$335.79	$417.50	$512.06
9	8"	$410.51	$537.25	$668.00	$819.30
10	10"	$590.11	$772.31	$960.25	$1,177.75
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.89	$4.77

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 7 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN, MF, PUBLIC AUTH				
1	5/8"x3/4"	$5.13	$6.71	$14.02	$17.20
2	3/4"	$7.70	$10.08	$21.03	$25.79
3	1"	$12.83	$16.79	$35.05	$42.99
4	1 - 1/2"	$25.66	$33.58	$70.10	$85.98
5	2"	$41.05	$53.72	$112.16	$137.56
6	3"	$82.10	$107.45	$224.32	$275.13
7	4"	$128.29	$167.90	$350.50	$429.89
8	6"	$256.57	$335.79	$701.00	$859.78
9	8"	$410.51	$537.25	$1,121.60	$1,375.64
10	10"	$590.11	$772.31	$1,612.30	$1,977.49
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$4.60	$5.64
13					
14	FIRE PROT				
15	2"	$13.69	$17.92	N/A	N/A
16	4"	$42.76	$55.96	$116.83	$143.29
17	6"	$85.53	$111.94	$233.67	$286.60
18	8"	$136.84	$179.09	$373.87	$458.55
19	10"	$196.70	$257.43	$537.43	$659.16
20	GALLONAGE CHARGE / MG:				
21	All Gallonage	N/A	N/A	N/A	N/A

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Lake / Carlton Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 8 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$5.51	$6.76
2	3/4"	$7.70	$10.08	$8.27	$10.14
3	1"	$12.83	$16.79	$13.78	$16.90
4	1 - 1/2"	$25.66	$33.58	$27.55	$33.79
5	2"	$41.05	$53.72	$44.08	$54.06
6	3"	$82.10	$107.45	$88.16	$108.13
7	4"	$128.29	$167.90	$137.75	$168.95
8	6"	$256.57	$335.79	$275.50	$337.90
9	8"	$410.51	$537.25	$440.80	$540.64
10	10"	$590.11	$772.31	$633.65	$777.17
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.68	$2.06

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Seminole / Chuluota
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 9 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$8.53	$10.46
2	3/4"	$7.70	$10.08	$12.80	$15.70
3	1"	$12.83	$16.79	$21.33	$26.16
4	1 - 1/2"	$25.66	$33.58	$42.65	$52.31
5	2"	$41.05	$53.72	$68.24	$83.70
6	3"	$82.10	$107.45	$136.48	$167.39
7	4"	$128.29	$167.90	$213.25	$261.55
8	6"	$256.57	$335.79	$426.50	$523.10
9	8"	$410.51	$537.25	$682.40	$836.96
10	10"	$590.11	$772.31	$980.95	$1,203.14
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$2.91	$3.57

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Marion / Citrus Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 10 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$4.61	$5.65
2	3/4"	$7.70	$10.08	$6.92	$8.49
3	1"	$12.83	$16.79	$11.53	$14.14
4	1 - 1/2"	$25.66	$33.58	$23.05	$28.27
5	2"	$41.05	$53.72	$36.88	$45.23
6	3"	$82.10	$107.45	$73.76	$90.47
7	4"	$128.29	$167.90	$115.25	$141.35
8	6"	$256.57	$335.79	$230.50	$282.71
9	8"	$410.51	$537.25	$368.80	$452.33
10	10"	$590.11	$772.31	$530.15	$650.23
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.67	$2.05

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

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SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Citrus / Citrus Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 11 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$6.42	$7.87
2	3/4"	$7.70	$10.08	$9.63	$11.81
3	1"	$12.83	$16.79	$16.05	$19.69
4	1 - 1/2"	$25.66	$33.58	$32.10	$39.37
5	2"	$41.05	$53.72	$51.36	$62.99
6	3"	$82.10	$107.45	$102.72	$125.99
7	4"	$128.29	$167.90	$160.50	$196.85
8	6"	$256.57	$335.79	$321.00	$393.71
9	8"	$410.51	$537.25	$513.60	$629.93
10	10"	$590.11	$772.31	$738.30	$905.52
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$2.41	$2.96

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Citrus / Crystal River Highlands
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 12 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$10.69	$13.11
2	3/4"	$7.70	$10.08	$16.04	$19.67
3	1"	$12.83	$16.79	$26.73	$32.78
4	1 - 1/2"	$25.66	$33.58	$53.45	$65.56
5	2"	$41.05	$53.72	$85.52	$104.89
6	3"	$82.10	$107.45	$171.04	$209.78
7	4"	$128.29	$167.90	$267.25	$327.78
8	6"	$256.57	$335.79	$534.50	$655.56
9	8"	$410.51	$537.25	$855.20	$1,048.90
10	10"	$590.11	$772.31	$1,229.35	$1,507.80
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$4.00	$4.91

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Orange / Daetwyler Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 13 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$6.59	$8.08
2	3/4"	$7.70	$10.08	$9.89	$12.13
3	1"	$12.83	$16.79	$16.48	$20.21
4	1 - 1/2"	$25.66	$33.58	$32.95	$40.41
5	2"	$41.05	$53.72	$52.72	$64.66
6	3"	$82.10	$107.45	$105.44	$129.32
7	4"	$128.29	$167.90	$164.75	$202.07
8	6"	$256.57	$335.79	$329.50	$404.13
9	8"	$410.51	$537.25	$527.20	$646.61
10	10"	$590.11	$772.31	$757.85	$929.50
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.61	$1.97

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Volusia / Deltona
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 14 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$4.24	$5.20
2	3/4"	$7.70	$10.08	$6.36	$7.80
3	1"	$12.83	$16.79	$10.60	$13.00
4	1 - 1/2"	$25.66	$33.58	$21.20	$26.00
5	2"	$41.05	$53.72	$33.92	$41.60
6	3"	$82.10	$107.45	$67.84	$83.21
7	4"	$128.29	$167.90	$106.00	$130.01
8	6"	$256.57	$335.79	$212.00	$260.02
9	8"	$410.51	$537.25	$339.20	$416.03
10	10"	$590.11	$772.31	$487.60	$598.04
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.16	$1.42

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Seminole / Dol Ray Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 15 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, MF				
1	5/8"x3/4"	$5.13	$6.71	$11.77	$14.44
2	3/4"	$7.70	$10.08	$17.66	$21.66
3	1"	$12.83	$16.79	$29.43	$36.10
4	1 - 1/2"	$25.66	$33.58	$58.85	$72.18
5	2"	$41.05	$53.72	$94.16	$115.49
6	3"	$82.10	$107.45	$188.32	$230.97
7	4"	$128.29	$167.90	$294.25	$360.90
8	6"	$256.57	$335.79	$588.50	$721.80
9	8"	$410.51	$537.25	$941.60	$1,154.87
10	10"	$590.11	$772.31	$1,353.55	$1,660.13
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.60	$1.96

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Seminole / Druid Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 16 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, MF				
1	5/8"x3/4"	$5.13	$6.71	$6.52	$8.00
2	3/4"	$7.70	$10.08	$9.78	$12.00
3	1"	$12.83	$16.79	$16.30	$19.99
4	1 - 1/2"	$25.66	$33.58	$32.60	$39.98
5	2"	$41.05	$53.72	$52.16	$63.97
6	3"	$82.10	$107.45	$104.32	$127.95
7	4"	$128.29	$167.90	$163.00	$199.92
8	6"	$256.57	$335.79	$326.00	$399.84
9	8"	$410.51	$537.25	$521.60	$639.74
10	10"	$590.11	$772.31	$749.80	$919.63
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.40	$1.72

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Lake / East Lake Harris Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 17 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$8.03	$9.85
2	3/4"	$7.70	$10.08	$12.05	$14.78
3	1"	$12.83	$16.79	$20.08	$24.63
4	1 - 1/2"	$25.66	$33.58	$40.15	$49.24
5	2"	$41.05	$53.72	$64.24	$78.79
6	3"	$82.10	$107.45	$128.48	$157.58
7	4"	$128.29	$167.90	$200.75	$246.22
8	6"	$256.57	$335.79	$401.50	$492.44
9	8"	$410.51	$537.25	$642.40	$787.90
10	10"	$590.11	$772.31	$923.45	$1,132.61
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$2.33	$2.86

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Seminole / Fern Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 18 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$5.57	$6.83
2	3/4"	$7.70	$10.08	$8.36	$10.25
3	1"	$12.83	$16.79	$13.93	$17.09
4	1 - 1/2"	$25.66	$33.58	$27.85	$34.16
5	2"	$41.05	$53.72	$44.56	$54.65
6	3"	$82.10	$107.45	$89.12	$109.31
7	4"	$128.29	$167.90	$139.25	$170.79
8	6"	$256.57	$335.79	$278.50	$341.58
9	8"	$410.51	$537.25	$445.60	$546.53
10	10"	$590.11	$772.31	$640.55	$785.63
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.79	$2.20

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Lake / Fern Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 19 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$4.70	$5.76
2	3/4"	$7.70	$10.08	$7.05	$8.65
3	1"	$12.83	$16.79	$11.75	$14.41
4	1 - 1/2"	$25.66	$33.58	$23.50	$28.82
5	2"	$41.05	$53.72	$37.60	$46.12
6	3"	$82.10	$107.45	$75.20	$92.23
7	4"	$128.29	$167.90	$117.50	$144.11
8	6"	$256.57	$335.79	$235.00	$288.23
9	8"	$410.51	$537.25	$376.00	$461.16
10	10"	$590.11	$772.31	$540.50	$662.92
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.34	$1.64

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Martin / Fisherman's Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 20 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$4.70	$5.76
2	3/4"	$7.70	$10.08	$7.05	$8.65
3	1"	$12.83	$16.79	$11.75	$14.41
4	1 - 1/2"	$25.66	$33.58	$23.50	$28.82
5	2"	$41.05	$53.72	$37.60	$46.12
6	3"	$82.10	$107.45	$75.20	$92.23
7	4"	$128.29	$167.90	$117.50	$144.11
8	6"	$256.57	$335.79	$235.00	$288.23
9	8"	$410.51	$537.25	$376.00	$461.16
10	10"	$590.11	$772.31	$540.50	$662.92
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.76	$2.16

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Osceola / Fountains
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 21 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$23.22	$28.48
2	3/4"	$7.70	$10.08	$34.83	$42.72
3	1"	$12.83	$16.79	$58.05	$71.20
4	1 - 1/2"	$25.66	$33.58	$116.10	$142.40
5	2"	$41.05	$53.72	$185.76	$227.83
6	3"	$82.10	$107.45	$371.52	$455.67
7	4"	$128.29	$167.90	$580.50	$711.98
8	6"	$256.57	$335.79	$1,161.00	$1,423.97
9	8"	$410.51	$537.25	$1,857.60	$2,278.35
10	10"	$590.11	$772.31	$2,670.30	$3,275.12
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$6.17	$7.57

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Martin / Fox Run
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 22 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$15.76	$19.33
2	3/4"	$7.70	$10.08	$23.64	$28.99
3	1"	$12.83	$16.79	$39.40	$48.32
4	1 - 1/2"	$25.66	$33.58	$78.80	$96.65
5	2"	$41.05	$53.72	$126.08	$154.64
6	3"	$82.10	$107.45	$252.16	$309.27
7	4"	$128.29	$167.90	$394.00	$483.24
8	6"	$256.57	$335.79	$788.00	$966.48
9	8"	$410.51	$537.25	$1,260.80	$1,546.37
10	10"	$590.11	$772.31	$1,812.40	$2,222.91
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.81	$4.67

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Lake / Friendly Center
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 23 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$10.48	$12.85
2	3/4"	$7.70	$10.08	$15.72	$19.28
3	1"	$12.83	$16.79	$26.20	$32.13
4	1 - 1/2"	$25.66	$33.58	$52.40	$64.27
5	2"	$41.05	$53.72	$83.84	$102.83
6	3"	$82.10	$107.45	$167.68	$205.66
7	4"	$128.29	$167.90	$262.00	$321.34
8	6"	$256.57	$335.79	$524.00	$642.69
9	8"	$410.51	$537.25	$838.40	$1,028.30
10	10"	$590.11	$772.31	$1,205.20	$1,478.18
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.20	$3.92

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Citrus / Golden Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 24 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$9.15	$11.22
2	3/4"	$7.70	$10.08	$13.73	$16.84
3	1"	$12.83	$16.79	$22.88	$28.06
4	1 - 1/2"	$25.66	$33.58	$45.75	$56.11
5	2"	$41.05	$53.72	$73.20	$89.78
6	3"	$82.10	$107.45	$146.40	$179.56
7	4"	$128.29	$167.90	$228.75	$280.56
8	6"	$256.57	$335.79	$457.50	$561.12
9	8"	$410.51	$537.25	$732.00	$897.80
10	10"	$590.11	$772.31	$1,052.25	$1,290.58
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.09	$3.79

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Citrus / Gospel Island Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 25 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$17.43	$21.38
2	3/4"	$7.70	$10.08	$26.15	$32.07
3	1"	$12.83	$16.79	$43.58	$53.45
4	1 - 1/2"	$25.66	$33.58	$87.15	$106.89
5	2"	$41.05	$53.72	$139.44	$171.02
6	3"	$82.10	$107.45	$278.88	$342.05
7	4"	$128.29	$167.90	$435.75	$534.45
8	6"	$256.57	$335.79	$871.50	$1,068.89
9	8"	$410.51	$537.25	$1,394.40	$1,710.23
10	10"	$590.11	$772.31	$2,004.45	$2,458.46
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$5.12	$6.28

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Lake / Grand Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 26 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$8.87	$10.88
2	3/4"	$7.70	$10.08	$13.31	$16.32
3	1"	$12.83	$16.79	$22.18	$27.20
4	1 - 1/2"	$25.66	$33.58	$44.35	$54.40
5	2"	$41.05	$53.72	$70.96	$87.03
6	3"	$82.10	$107.45	$141.92	$174.06
7	4"	$128.29	$167.90	$221.75	$271.98
8	6"	$256.57	$335.79	$443.50	$543.95
9	8"	$410.51	$537.25	$709.60	$870.32
10	10"	$590.11	$772.31	$1,020.05	$1,251.09
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.38	$4.15

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Seminole / Harmony Homes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 27 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$9.23	$11.32
2	3/4"	$7.70	$10.08	$13.85	$16.99
3	1"	$12.83	$16.79	$23.08	$28.31
4	1 - 1/2"	$25.66	$33.58	$46.15	$56.60
5	2"	$41.05	$53.72	$73.84	$90.56
6	3"	$82.10	$107.45	$147.68	$181.13
7	4"	$128.29	$167.90	$230.75	$283.01
8	6"	$256.57	$335.79	$461.50	$566.03
9	8"	$410.51	$537.25	$738.40	$905.65
10	10"	$590.11	$772.31	$1,061.45	$1,301.87
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.86	$2.28

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Putnam / Hermits Cove
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 28 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$10.06	$12.34
2	3/4"	$7.70	$10.08	$15.09	$18.51
3	1"	$12.83	$16.79	$25.15	$30.85
4	1 - 1/2"	$25.66	$33.58	$50.30	$61.69
5	2"	$41.05	$53.72	$80.48	$98.71
6	3"	$82.10	$107.45	$160.96	$197.42
7	4"	$128.29	$167.90	$251.50	$308.46
8	6"	$256.57	$335.79	$503.00	$616.93
9	8"	$410.51	$537.25	$804.80	$987.09
10	10"	$590.11	$772.31	$1,156.90	$1,418.94
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$4.05	$4.97

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Lake / Hobby Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 29 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$6.02	$7.38
2	3/4"	$7.70	$10.08	$9.03	$11.08
3	1"	$12.83	$16.79	$15.05	$18.46
4	1 - 1/2"	$25.66	$33.58	$30.10	$36.92
5	2"	$41.05	$53.72	$48.16	$59.07
6	3"	$82.10	$107.45	$96.32	$118.14
7	4"	$128.29	$167.90	$150.50	$184.59
8	6"	$256.57	$335.79	$301.00	$369.18
9	8"	$410.51	$537.25	$481.60	$590.68
10	10"	$590.11	$772.31	$692.30	$849.11
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$2.83	$3.47

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Lake / Holiday Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 30 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$9.67	$11.86
2	3/4"	$7.70	$10.08	$14.51	$17.80
3	1"	$12.83	$16.79	$24.18	$29.66
4	1 - 1/2"	$25.66	$33.58	$48.35	$59.30
5	2"	$41.05	$53.72	$77.36	$94.88
6	3"	$82.10	$107.45	$154.72	$189.76
7	4"	$128.29	$167.90	$241.75	$296.51
8	6"	$256.57	$335.79	$483.50	$593.01
9	8"	$410.51	$537.25	$773.60	$948.82
10	10"	$590.11	$772.31	$1,112.05	$1,363.93
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.53	$4.33

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 31 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$9.80	$12.02
2	3/4"	$7.70	$10.08	$14.70	$18.03
3	1"	$12.83	$16.79	$24.50	$30.05
4	1 - 1/2"	$25.66	$33.58	$49.00	$60.10
5	2"	$41.05	$53.72	$78.40	$96.16
6	3"	$82.10	$107.45	$156.80	$192.32
7	4"	$128.29	$167.90	$245.00	$300.49
8	6"	$256.57	$335.79	$490.00	$600.99
9	8"	$410.51	$537.25	$784.00	$961.58
10	10"	$590.11	$772.31	$1,127.00	$1,382.27
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$2.18	$2.67

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

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SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Lake / Imperial Mobile Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 32 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$6.00	$7.36
2	3/4"	$7.70	$10.08	$9.00	$11.04
3	1"	$12.83	$16.79	$15.00	$18.40
4	1 - 1/2"	$25.66	$33.58	$30.00	$36.80
5	2"	$41.05	$53.72	$48.00	$58.87
6	3"	$82.10	$107.45	$96.00	$117.74
7	4"	$128.29	$167.90	$150.00	$183.98
8	6"	$256.57	$335.79	$300.00	$367.95
9	8"	$410.51	$537.25	$480.00	$588.72
10	10"	$590.11	$772.31	$690.00	$846.29
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.72	$2.11

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 33 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$12.62	$15.48
2	3/4"	$7.70	$10.08	$18.93	$23.22
3	1"	$12.83	$16.79	$31.55	$38.70
4	1 - 1/2"	$25.66	$33.58	$63.10	$77.39
5	2"	$41.05	$53.72	$100.96	$123.83
6	3"	$82.10	$107.45	$201.92	$247.65
7	4"	$128.29	$167.90	$315.50	$386.96
8	6"	$256.57	$335.79	$631.00	$773.92
9	8"	$410.51	$537.25	$1,009.60	$1,238.27
10	10"	$590.11	$772.31	$1,451.30	$1,780.02
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$4.39	$5.38

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Putnam / Interlachen Lake Estates/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 34 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$9.69	$11.88
2	3/4"	$7.70	$10.08	$14.54	$17.83
3	1"	$12.83	$16.79	$24.23	$29.72
4	1 - 1/2"	$25.66	$33.58	$48.45	$59.42
5	2"	$41.05	$53.72	$77.52	$95.08
6	3"	$82.10	$107.45	$155.04	$190.16
7	4"	$128.29	$167.90	$242.25	$297.12
8	6"	$256.57	$335.79	$484.50	$594.24
9	8"	$410.51	$537.25	$775.20	$950.78
10	10"	$590.11	$772.31	$1,114.35	$1,366.75
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$2.50	$3.07

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 35 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$12.23	$15.00
2	3/4"	$7.70	$10.08	$18.35	$22.51
3	1"	$12.83	$16.79	$30.58	$37.51
4	1 - 1/2"	$25.66	$33.58	$61.15	$75.00
5	2"	$41.05	$53.72	$97.84	$120.00
6	3"	$82.10	$107.45	$195.68	$240.00
7	4"	$128.29	$167.90	$305.75	$375.00
8	6"	$256.57	$335.79	$611.50	$750.00
9	8"	$410.51	$537.25	$978.40	$1,200.01
10	10"	$590.11	$772.31	$1,406.45	$1,725.01
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.72	$4.56

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 36 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$5.63	$6.91
2	3/4"	$7.70	$10.08	$8.45	$10.36
3	1"	$12.83	$16.79	$14.08	$17.27
4	1 - 1/2"	$25.66	$33.58	$28.15	$34.53
5	2"	$41.05	$53.72	$45.04	$55.24
6	3"	$82.10	$107.45	$90.08	$110.48
7	4"	$128.29	$167.90	$140.75	$172.63
8	6"	$256.57	$335.79	$281.50	$345.26
9	8"	$410.51	$537.25	$450.40	$552.42
10	10"	$590.11	$772.31	$647.45	$794.10
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.73	$2.12
13					
14	FIRE PROT				
15	2"	$13.69	$17.92	N/A	N/A
16	4"	$42.76	$55.96	$46.92	$57.55
17	6"	$85.53	$111.94	$93.83	$115.08
18	8"	$136.84	$179.09	$150.13	$184.13
19	10"	$196.70	$257.43	$215.82	$264.70
20	GALLONAGE CHARGE / MG:				
21	All Gallonage	N/A	N/A	N/A	N/A

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 37 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$9.31	$11.42
2	3/4"	$7.70	$10.08	$13.97	$17.13
3	1"	$12.83	$16.79	$23.28	$28.55
4	1 - 1/2"	$25.66	$33.58	$46.55	$57.09
5	2"	$41.05	$53.72	$74.48	$91.35
6	3"	$82.10	$107.45	$148.96	$182.70
7	4"	$128.29	$167.90	$232.75	$285.47
8	6"	$256.57	$335.79	$465.50	$570.94
9	8"	$410.51	$537.25	$744.80	$913.50
10	10"	$590.11	$772.31	$1,070.65	$1,313.15
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$2.89	$3.54

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 38 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$16.58	$20.34
2	3/4"	$7.70	$10.08	$24.87	$30.50
3	1"	$12.83	$16.79	$41.45	$50.84
4	1 - 1/2"	$25.66	$33.58	$82.90	$101.68
5	2"	$41.05	$53.72	$132.64	$162.68
6	3"	$82.10	$107.45	$265.28	$325.37
7	4"	$128.29	$167.90	$414.50	$508.38
8	6"	$256.57	$335.79	$829.00	$1,016.77
9	8"	$410.51	$537.25	$1,326.40	$1,626.83
10	10"	$590.11	$772.31	$1,906.70	$2,338.57
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$4.16	$5.10

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 39 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$7.96	$9.76
2	3/4"	$7.70	$10.08	$11.94	$14.64
3	1"	$12.83	$16.79	$19.90	$24.41
4	1 - 1/2"	$25.66	$33.58	$39.80	$48.81
5	2"	$41.05	$53.72	$63.68	$78.10
6	3"	$82.10	$107.45	$127.36	$156.21
7	4"	$128.29	$167.90	$199.00	$244.07
8	6"	$256.57	$335.79	$398.00	$488.15
9	8"	$410.51	$537.25	$636.80	$781.04
10	10"	$590.11	$772.31	$915.40	$1,122.74
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.91	$2.34

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 40 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$7.82	$9.59
2	3/4"	$7.70	$10.08	$11.73	$14.39
3	1"	$12.83	$16.79	$19.55	$23.98
4	1 - 1/2"	$25.66	$33.58	$39.10	$47.96
5	2"	$41.05	$53.72	$62.56	$76.73
6	3"	$82.10	$107.45	$125.12	$153.46
7	4"	$128.29	$167.90	$195.50	$239.78
8	6"	$256.57	$335.79	$391.00	$479.56
9	8"	$410.51	$537.25	$625.60	$767.30
10	10"	$590.11	$772.31	$899.30	$1,102.99
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$2.02	$2.48

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

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SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 41 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$5.15	$6.32
2	3/4"	$7.70	$10.08	$7.73	$9.48
3	1"	$12.83	$16.79	$12.88	$15.80
4	1 - 1/2"	$25.66	$33.58	$25.75	$31.58
5	2"	$41.05	$53.72	$41.20	$50.53
6	3"	$82.10	$107.45	$82.40	$101.06
7	4"	$128.29	$167.90	$128.75	$157.91
8	6"	$256.57	$335.79	$257.50	$315.82
9	8"	$410.51	$537.25	$412.00	$505.32
10	10"	$590.11	$772.31	$592.25	$726.39
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.27	$1.56

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 42 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$18.95	$23.24
2	3/4"	$7.70	$10.08	$28.43	$34.87
3	1"	$12.83	$16.79	$47.38	$58.11
4	1 - 1/2"	$25.66	$33.58	$94.75	$116.21
5	2"	$41.05	$53.72	$151.60	$185.94
6	3"	$82.10	$107.45	$303.20	$371.87
7	4"	$128.29	$167.90	$473.75	$581.05
8	6"	$256.57	$335.79	$947.50	$1,162.11
9	8"	$410.51	$537.25	$1,516.00	$1,859.37
10	10"	$590.11	$772.31	$2,179.25	$2,672.85
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$4.62	$5.67

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at *$52.00* for *Consumption* at 10,000 gallons

***Company:* SSU / Martin / Leilani Heights**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 43 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using *Docket* # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$5.50	$6.75
2	3/4"	$7.70	$10.08	$8.25	$10.12
3	1"	$12.83	$16.79	$13.75	$16.86
4	1 - 1/2"	$25.66	$33.58	$27.50	$33.73
5	2"	$41.05	$53.72	$44.00	$53.97
6	3"	$82.10	$107.45	$88.00	$107.93
7	4"	$128.29	$167.90	$137.50	$168.64
8	6"	$256.57	$335.79	$275.00	$337.29
9	8"	$410.51	$537.25	$440.00	$539.66
10	10"	$590.11	$772.31	$632.50	$775.76
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.17	$1.44

1/ Refer to *staff recommendation* dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Highlands / Leisure Lakes (Covered Bridge)
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 44 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$9.25	$11.35
2	3/4"	$7.70	$10.08	$13.88	$17.02
3	1"	$12.83	$16.79	$23.13	$28.37
4	1 - 1/2"	$25.66	$33.58	$46.25	$56.73
5	2"	$41.05	$53.72	$74.00	$90.76
6	3"	$82.10	$107.45	$148.00	$181.52
7	4"	$128.29	$167.90	$231.25	$283.63
8	6"	$256.57	$335.79	$462.50	$567.26
9	8"	$410.51	$537.25	$740.00	$907.61
10	10"	$590.11	$772.31	$1,063.75	$1,304.69
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.03	$3.72

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
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Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN, MF				
1	5/8"x3/4"	$5.13	$6.71	$12.26	$15.04
2	3/4"	$7.70	$10.08	$18.39	$22.56
3	1"	$12.83	$16.79	$30.65	$37.59
4	1 - 1/2"	$25.66	$33.58	$61.30	$75.18
5	2"	$41.05	$53.72	$98.08	$120.30
6	3"	$82.10	$107.45	$196.16	$240.59
7	4"	$128.29	$167.90	$306.50	$375.92
8	6"	$256.57	$335.79	$613.00	$751.84
9	8"	$410.51	$537.25	$980.80	$1,202.95
10	10"	$590.11	$772.31	$1,409.90	$1,729.24
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.53	$4.33

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 46 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$9.91	$12.15
2	3/4"	$7.70	$10.08	$14.87	$18.24
3	1"	$12.83	$16.79	$24.78	$30.39
4	1 - 1/2"	$25.66	$33.58	$49.55	$60.77
5	2"	$41.05	$53.72	$79.28	$97.24
6	3"	$82.10	$107.45	$158.56	$194.47
7	4"	$128.29	$167.90	$247.75	$303.87
8	6"	$256.57	$335.79	$495.50	$607.73
9	8"	$410.51	$537.25	$792.80	$972.37
10	10"	$590.11	$772.31	$1,139.65	$1,397.78
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.52	$4.32

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 47 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$4.94	$6.06
2	3/4"	$7.70	$10.08	$7.41	$9.09
3	1"	$12.83	$16.79	$12.35	$15.15
4	1 - 1/2"	$25.66	$33.58	$24.70	$30.29
5	2"	$41.05	$53.72	$39.52	$48.47
6	3"	$82.10	$107.45	$79.04	$96.94
7	4"	$128.29	$167.90	$123.50	$151.47
8	6"	$256.57	$335.79	$247.00	$302.95
9	8"	$410.51	$537.25	$395.20	$484.71
10	10"	$590.11	$772.31	$568.10	$696.77
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.35	$1.66
13					
14	FIRE PROT				
15	2"	$13.69	$17.92	N/A	N/A
16	4"	$42.76	$55.96	$41.17	$50.50
17	6"	$85.53	$111.94	$82.33	$100.98
18	8"	$136.84	$179.09	$131.73	$161.57
19	10"	$196.70	$257.43	$189.37	$232.26
20	GALLONAGE CHARGE / MG:				
21	All Gallonage	N/A	N/A	N/A	N/A

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 48 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$8.55	$10.49
2	3/4"	$7.70	$10.08	$12.83	$15.74
3	1"	$12.83	$16.79	$21.38	$26.22
4	1 - 1/2"	$25.66	$33.58	$42.75	$52.43
5	2"	$41.05	$53.72	$68.40	$83.89
6	3"	$82.10	$107.45	$136.80	$167.79
7	4"	$128.29	$167.90	$213.75	$262.16
8	6"	$256.57	$335.79	$427.50	$524.33
9	8"	$410.51	$537.25	$684.00	$838.93
10	10"	$590.11	$772.31	$983.25	$1,205.96
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$2.84	$3.48

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Citrus / Oak Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 49 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$6.59	$8.08
2	3/4"	$7.70	$10.08	$9.89	$12.13
3	1"	$12.83	$16.79	$16.48	$20.21
4	1 - 1/2"	$25.66	$33.58	$32.95	$40.41
5	2"	$41.05	$53.72	$52.72	$64.66
6	3"	$82.10	$107.45	$105.44	$129.32
7	4"	$128.29	$167.90	$164.75	$202.07
8	6"	$256.57	$335.79	$329.50	$404.13
9	8"	$410.51	$537.25	$527.20	$646.61
10	10"	$590.11	$772.31	$757.85	$929.50
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.87	$2.29

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Brevard / Oakwood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 50 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$9.01	$11.05
2	3/4"	$7.70	$10.08	$13.52	$16.58
3	1"	$12.83	$16.79	$22.53	$27.63
4	1 - 1/2"	$25.66	$33.58	$45.05	$55.25
5	2"	$41.05	$53.72	$72.08	$88.41
6	3"	$82.10	$107.45	$144.16	$176.81
7	4"	$128.29	$167.90	$225.25	$276.27
8	6"	$256.57	$335.79	$450.50	$552.54
9	8"	$410.51	$537.25	$720.80	$884.06
10	10"	$590.11	$772.31	$1,036.15	$1,270.84
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$2.51	$3.08

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Lake / Palisades Country Club
Docket No.: *950495-WS*
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] *Final* [ ]

FPSC
Schedule: Interim Rate Summary
Page 51 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$13.02	$15.97
2	3/4"	$7.70	$10.08	$19.53	$23.95
3	1"	$12.83	$16.79	$32.55	$39.92
4	1 - 1/2"	$25.66	$33.58	$65.10	$79.85
5	2"	$41.05	$53.72	$104.16	$127.75
6	3"	$82.10	$107.45	$208.32	$255.50
7	4"	$128.29	$167.90	$325.50	$399.23
8	6"	$256.57	$335.79	$651.00	$798.45
9	8"	$410.51	$537.25	$1,041.60	$1,277.52
10	10"	$590.11	$772.31	$1,497.30	$1,836.44
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.83	$4.70

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
***Using the Staff Recommended Rates From* Bills Capped at $52.00 for Consumption at 10,000 gallons**

Company: *SSU / Putnam / Palm Port*
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 52 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. *950495-WS*		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	*Present Rates 1/*	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$8.77	$10.76
2	3/4"	$7.70	$10.08	$13.16	$16.14
3	1"	$12.83	$16.79	$21.93	$26.90
4	1 - 1/2"	$25.66	$33.58	$43.85	$53.78
5	2"	$41.05	$53.72	$70.16	$86.05
6	3"	$82.10	$107.45	$140.32	$172.10
7	4"	$128.29	$167.90	$219.25	$268.91
8	6"	$256.57	$335.79	$438.50	$537.82
9	8"	$410.51	$537.25	$701.60	$860.51
10	10"	$590.11	$772.31	$1,008.55	$1,236.99
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$2.70	$3.31

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 53 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN, PUBLIC AUTH				
1	5/8"x3/4"	$5.13	$6.71	$10.21	$12.52
2	3/4"	$7.70	$10.08	$15.32	$18.79
3	1"	$12.83	$16.79	$25.53	$31.31
4	1 - 1/2"	$25.66	$33.58	$51.05	$62.61
5	2"	$41.05	$53.72	$81.68	$100.18
6	3"	$82.10	$107.45	$163.36	$200.36
7	4"	$128.29	$167.90	$255.25	$313.06
8	6"	$256.57	$335.79	$510.50	$626.13
9	8"	$410.51	$537.25	$816.80	$1,001.81
10	10"	$590.11	$772.31	$1,174.15	$1,440.09
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$4.04	$4.96

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at *$52.00* for *Consumption* at 10,000 gallons

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 54 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$10.56	$12.95
2	3/4"	$7.70	$10.08	$15.84	$19.43
3	1"	$12.83	$16.79	$26.40	$32.38
4	1 - 1/2"	$25.66	$33.58	$52.80	$64.76
5	2"	$41.05	$53.72	$84.48	$103.61
6	3"	$82.10	$107.45	$168.96	$207.23
7	4"	$128.29	$167.90	$264.00	$323.80
8	6"	$256.57	$335.79	$528.00	$647.59
9	8"	$410.51	$537.25	$844.80	$1,036.15
10	10"	$590.11	$772.31	$1,214.40	$1,489.46
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$2.12	$2.60

1/ Refer to staff recommendation dated 9/21/95, *Schedule 2, for documentation*, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Lake / Picciola Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] *Final* [ ]

FPSC
Schedule: Interim Rate Summary
Page 55 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$5.27	$6.46
2	3/4"	$7.70	$10.08	$7.91	$9.70
3	1"	$12.83	$16.79	$13.18	$16.17
4	1 - 1/2"	$25.66	$33.58	$26.35	$32.32
5	2"	$41.05	$53.72	$42.16	$51.71
6	3"	$82.10	$107.45	$84.32	$103.42
7	4"	$128.29	$167.90	$131.75	$161.59
8	6"	$256.57	$335.79	$263.50	$323.18
9	8"	$410.51	$537.25	$421.60	$517.09
10	10"	$590.11	$772.31	$606.05	$743.32
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.51	$1.85

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Citrus / Pine Ridge
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 56 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$4.85	$5.95
2	3/4"	$7.70	$10.08	$7.28	$8.93
3	1"	$12.83	$16.79	$12.13	$14.88
4	1 - 1/2"	$25.66	$33.58	$24.25	$29.74
5	2"	$41.05	$53.72	$38.80	$47.59
6	3"	$82.10	$107.45	$77.60	$95.18
7	4"	$128.29	$167.90	$121.25	$148.71
8	6"	$256.57	$335.79	$242.50	$297.43
9	8"	$410.51	$537.25	$388.00	$475.88
10	10"	$590.11	$772.31	$557.75	$684.08
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.85	$2.27

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 57 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$9.00	$11.04
2	3/4"	$7.70	$10.08	$13.50	$16.56
3	1"	$12.83	$16.79	$22.50	$27.60
4	1 - 1/2"	$25.66	$33.58	$45.00	$55.19
5	2"	$41.05	$53.72	$72.00	$88.31
6	3"	$82.10	$107.45	$144.00	$176.62
7	4"	$128.29	$167.90	$225.00	$275.96
8	6"	$256.57	$335.79	$450.00	$551.93
9	8"	$410.51	$537.25	$720.00	$883.08
10	10"	$590.11	$772.31	$1,035.00	$1,269.43
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.09	$3.79

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Lake / Piney Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 58 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$6.50	$7.97
2	3/4"	$7.70	$10.08	$9.75	$11.96
3	1"	$12.83	$16.79	$16.25	$19.93
4	1 - 1/2"	$25.66	$33.58	$32.50	$39.86
5	2"	$41.05	$53.72	$52.00	$63.78
6	3"	$82.10	$107.45	$104.00	$127.56
7	4"	$128.29	$167.90	$162.50	$199.31
8	6"	$256.57	$335.79	$325.00	$398.61
9	8"	$410.51	$537.25	$520.00	$637.78
10	10"	$590.11	$772.31	$747.50	$916.81
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.66	$2.04

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Citrus / Point O'Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 59 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN, MF				
1	5/8"x3/4"	$5.13	$6.71	$6.62	$8.12
2	3/4"	$7.70	$10.08	$9.93	$12.18
3	1"	$12.83	$16.79	$16.55	$20.30
4	1 - 1/2"	$25.66	$33.58	$33.10	$40.60
5	2"	$41.05	$53.72	$52.96	$64.96
6	3"	$82.10	$107.45	$105.92	$129.91
7	4"	$128.29	$167.90	$165.50	$202.99
8	6"	$256.57	$335.79	$331.00	$405.97
9	8"	$410.51	$537.25	$529.60	$649.55
10	10"	$590.11	$772.31	$761.30	$933.73
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.25	$3.99

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Putnam / Pomona Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 60 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$8.61	$10.56
2	3/4"	$7.70	$10.08	$12.92	$15.85
3	1"	$12.83	$16.79	$21.53	$26.41
4	1 - 1/2"	$25.66	$33.58	$43.05	$52.80
5	2"	$41.05	$53.72	$68.88	$84.48
6	3"	$82.10	$107.45	$137.76	$168.96
7	4"	$128.29	$167.90	$215.25	$264.00
8	6"	$256.57	$335.79	$430.50	$528.01
9	8"	$410.51	$537.25	$688.80	$844.81
10	10"	$590.11	$772.31	$990.15	$1,214.42
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.99	$2.44

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Clay / Postmaster Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 61 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$9.43	$11.57
2	3/4"	$7.70	$10.08	$14.15	$17.35
3	1"	$12.83	$16.79	$23.58	$28.92
4	1 - 1/2"	$25.66	$33.58	$47.15	$57.83
5	2"	$41.05	$53.72	$75.44	$92.53
6	3"	$82.10	$107.45	$150.88	$185.05
7	4"	$128.29	$167.90	$235.75	$289.15
8	6"	$256.57	$335.79	$471.50	$578.29
9	8"	$410.51	$537.25	$754.40	$925.27
10	10"	$590.11	$772.31	$1,084.45	$1,330.08
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$2.49	$3.05

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Lake / Quail Ridge
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 62 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$11.13	$13.65
2	3/4"	$7.70	$10.08	$16.70	$20.48
3	1"	$12.83	$16.79	$27.83	$34.13
4	1 - 1/2"	$25.66	$33.58	$55.65	$68.25
5	2"	$41.05	$53.72	$89.04	$109.21
6	3"	$82.10	$107.45	$178.08	$218.42
7	4"	$128.29	$167.90	$278.25	$341.27
8	6"	$256.57	$335.79	$556.50	$682.55
9	8"	$410.51	$537.25	$890.40	$1,092.08
10	10"	$590.11	$772.31	$1,279.95	$1,569.86
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$4.73	$5.80

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Putnam / River Grove
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 63 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$10.17	$12.47
2	3/4"	$7.70	$10.08	$15.26	$18.72
3	1"	$12.83	$16.79	$25.43	$31.19
4	1 - 1/2"	$25.66	$33.58	$50.85	$62.37
5	2"	$41.05	$53.72	$81.36	$99.79
6	3"	$82.10	$107.45	$162.72	$199.58
7	4"	$128.29	$167.90	$254.25	$311.84
8	6"	$256.57	$335.79	$508.50	$623.68
9	8"	$410.51	$537.25	$813.60	$997.88
10	10"	$590.11	$772.31	$1,169.55	$1,434.45
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.49	$4.28

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Putnam / River Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 64 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$9.49	$11.64
2	3/4"	$7.70	$10.08	$14.24	$17.47
3	1"	$12.83	$16.79	$23.73	$29.10
4	1 - 1/2"	$25.66	$33.58	$47.45	$58.20
5	2"	$41.05	$53.72	$75.92	$93.12
6	3"	$82.10	$107.45	$151.84	$186.23
7	4"	$128.29	$167.90	$237.25	$290.99
8	6"	$256.57	$335.79	$474.50	$581.97
9	8"	$410.51	$537.25	$759.20	$931.16
10	10"	$590.11	$772.31	$1,091.35	$1,338.54
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$2.99	$3.67

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Citrus / Rosemont/Rolling Green
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 65 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$9.84	$12.07
2	3/4"	$7.70	$10.08	$14.76	$18.10
3	1"	$12.83	$16.79	$24.60	$30.17
4	1 - 1/2"	$25.66	$33.58	$49.20	$60.34
5	2"	$41.05	$53.72	$78.72	$96.55
6	3"	$82.10	$107.45	$157.44	$193.10
7	4"	$128.29	$167.90	$246.00	$301.72
8	6"	$256.57	$335.79	$492.00	$603.44
9	8"	$410.51	$537.25	$787.20	$965.50
10	10"	$590.11	$772.31	$1,131.60	$1,387.91
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.27	$4.01

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 66 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$13.42	$16.46
2	3/4"	$7.70	$10.08	$20.13	$24.69
3	1"	$12.83	$16.79	$33.55	$41.15
4	1 - 1/2"	$25.66	$33.58	$67.10	$82.30
5	2"	$41.05	$53.72	$107.36	$131.68
6	3"	$82.10	$107.45	$214.72	$263.35
7	4"	$128.29	$167.90	$335.50	$411.49
8	6"	$256.57	$335.79	$671.00	$822.98
9	8"	$410.51	$537.25	$1,073.60	$1,316.77
10	10"	$590.11	$772.31	$1,543.30	$1,892.86
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$4.31	$5.29

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Marion / Sa:nira Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 67 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	GEN				
1	5/8"x3/4"	$5.13	$6.71	$13.54	$16.61
2	3/4"	$7.70	$10.08	$20.31	$24.91
3	1"	$12.83	$16.79	$33.85	$41.52
4	1 - 1/2"	$25.66	$33.58	$67.70	$83.03
5	2"	$41.05	$53.72	$108.32	$132.85
6	3"	$82.10	$107.45	$216.64	$265.71
7	4"	$128.29	$167.90	$338.50	$415.17
8	6"	$256.57	$335.79	$677.00	$830.34
9	8"	$410.51	$537.25	$1,083.20	$1,328.54
10	10"	$590.11	$772.31	$1,557.10	$1,909.78
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.89	$4.77

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 68 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$3.61	$4.43
2	3/4"	$7.70	$10.08	$5.42	$6.65
3	1"	$12.83	$16.79	$9.03	$11.08
4	1 - 1/2"	$25.66	$33.58	$18.05	$22.14
5	2"	$41.05	$53.72	$28.88	$35.42
6	3"	$82.10	$107.45	$57.76	$70.84
7	4"	$128.29	$167.90	$90.25	$110.69
8	6"	$256.57	$335.79	$180.50	$221.38
9	8"	$410.51	$537.25	$288.80	$354.21
10	10"	$590.11	$772.31	$415.15	$509.18
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$0.54	$0.66

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 69 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$9.63	$11.81
2	3/4"	$7.70	$10.08	$14.45	$17.72
3	1"	$12.83	$16.79	$24.08	$29.53
4	1 - 1/2"	$25.66	$33.58	$48.15	$59.06
5	2"	$41.05	$53.72	$77.04	$94.49
6	3"	$82.10	$107.45	$154.08	$188.98
7	4"	$128.29	$167.90	$240.75	$295.28
8	6"	$256.57	$335.79	$481.50	$590.56
9	8"	$410.51	$537.25	$770.40	$944.90
10	10"	$590.11	$772.31	$1,107.45	$1,358.29
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$5.45	$6.68

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Lake / Skycrest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 70 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$7.72	$9.47
2	3/4"	$7.70	$10.08	$11.58	$14.20
3	1"	$12.83	$16.79	$19.30	$23.67
4	1 - 1/2"	$25.66	$33.58	$38.60	$47.34
5	2"	$41.05	$53.72	$61.76	$75.75
6	3"	$82.10	$107.45	$123.52	$151.50
7	4"	$128.29	$167.90	$193.00	$236.71
8	6"	$256.57	$335.79	$386.00	$473.43
9	8"	$410.51	$537.25	$617.60	$757.49
10	10"	$590.11	$772.31	$887.80	$1,088.89
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.93	$2.37

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 71 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$9.63	$11.81
2	3/4"	$7.70	$10.08	$14.45	$17.72
3	1"	$12.83	$16.79	$24.08	$29.53
4	1 - 1/2"	$25.66	$33.58	$48.15	$59.06
5	2"	$41.05	$53.72	$77.04	$94.49
6	3"	$82.10	$107.45	$154.08	$188.98
7	4"	$128.29	$167.90	$240.75	$295.28
8	6"	$256.57	$335.79	$481.50	$590.56
9	8"	$410.51	$537.25	$770.40	$944.90
10	10"	$590.11	$772.31	$1,107.45	$1,358.29
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.47	$4.26

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 72 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$16.20	$19.87
2	3/4"	$7.70	$10.08	$24.30	$29.80
3	1"	$12.83	$16.79	$40.50	$49.67
4	1 - 1/2"	$25.66	$33.58	$81.00	$99.35
5	2"	$41.05	$53.72	$129.60	$158.95
6	3"	$82.10	$107.45	$259.20	$317.91
7	4"	$128.29	$167.90	$405.00	$496.73
8	6"	$256.57	$335.79	$810.00	$993.47
9	8"	$410.51	$537.25	$1,296.00	$1,589.54
10	10"	$590.11	$772.31	$1,863.00	$2,284.97
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$4.47	$5.48

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 73 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$11.58	$14.20
2	3/4"	$7.70	$10.08	$17.37	$21.30
3	1"	$12.83	$16.79	$28.95	$35.51
4	1 - 1/2"	$25.66	$33.58	$57.90	$71.01
5	2"	$41.05	$53.72	$92.64	$113.62
6	3"	$82.10	$107.45	$185.28	$227.25
7	4"	$128.29	$167.90	$289.50	$355.07
8	6"	$256.57	$335.79	$579.00	$710.14
9	8"	$410.51	$537.25	$926.40	$1,136.23
10	10"	$590.11	$772.31	$1,331.70	$1,633.33
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.94	$4.83

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 74 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$2.64	$3.24
2	3/4"	$7.70	$10.08	$3.96	$4.86
3	1"	$12.83	$16.79	$6.60	$8.09
4	1 - 1/2"	$25.66	$33.58	$13.20	$16.19
5	2"	$41.05	$53.72	$21.12	$25.90
6	3"	$82.10	$107.45	$42.24	$51.81
7	4"	$128.29	$167.90	$66.00	$80.95
8	6"	$256.57	$335.79	$132.00	$161.90
9	8"	$410.51	$537.25	$211.20	$259.04
10	10"	$590.11	$772.31	$303.60	$372.37
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$0.85	$1.04

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 75 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$9.09	$11.15
2	3/4"	$7.70	$10.08	$13.64	$16.73
3	1"	$12.83	$16.79	$22.73	$27.88
4	1 - 1/2"	$25.66	$33.58	$45.45	$55.74
5	2"	$41.05	$53.72	$72.72	$89.19
6	3"	$82.10	$107.45	$145.44	$178.38
7	4"	$128.29	$167.90	$227.25	$278.72
8	6"	$256.57	$335.79	$454.50	$557.44
9	8"	$410.51	$537.25	$727.20	$891.91
10	10"	$590.11	$772.31	$1,045.35	$1,282.12
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.31	$4.06

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

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SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 76 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	GEN				
1	5/8"x3/4"	$5.13	$6.71	$8.36	$10.25
2	3/4"	$7.70	$10.08	$12.54	$15.38
3	1"	$12.83	$16.79	$20.90	$25.63
4	1 - 1/2"	$25.66	$33.58	$41.80	$51.27
5	2"	$41.05	$53.72	$66.88	$82.03
6	3"	$82.10	$107.45	$133.76	$164.06
7	4"	$128.29	$167.90	$209.00	$256.34
8	6"	$256.57	$335.79	$418.00	$512.68
9	8"	$410.51	$537.25	$668.80	$820.28
10	10"	$590.11	$772.31	$961.40	$1,179.16
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$2.38	$2.92

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Osceola / Tropical Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 77 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$5.51	$6.76
2	3/4"	$7.70	$10.08	$8.27	$10.14
3	1"	$12.83	$16.79	$13.78	$16.90
4	1 - 1/2"	$25.66	$33.58	$27.55	$33.79
5	2"	$41.05	$53.72	$44.08	$54.06
6	3"	$82.10	$107.45	$88.16	$108.13
7	4"	$128.29	$167.90	$137.75	$168.95
8	6"	$256.57	$335.79	$275.50	$337.90
9	8"	$410.51	$537.25	$440.80	$540.64
10	10"	$590.11	$772.31	$633.65	$777.17
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$2.58	$3.16

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/20/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 78 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN, PUBLIC AUTH				
1	5/8"x3/4"	$5.13	$6.71	$4.76	$5.84
2	3/4"	$7.70	$10.08	$7.14	$8.76
3	1"	$12.83	$16.79	$11.90	$14.60
4	1 - 1/2"	$25.66	$33.58	$23.80	$29.19
5	2"	$41.05	$53.72	$38.08	$46.71
6	3"	$82.10	$107.45	$76.16	$93.41
7	4"	$128.29	$167.90	$119.00	$145.95
8	6"	$256.57	$335.79	$238.00	$291.91
9	8"	$410.51	$537.25	$380.80	$467.05
10	10"	$590.11	$772.31	$547.40	$671.39
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.13	$1.39
13					
14	FIRE PROT				
15	2"	$13.69	$17.92	N/A	N/A
16	4"	$42.76	$55.96	$39.67	$48.66
17	6"	$85.53	$111.94	$79.33	$97.30
18	8"	$136.84	$179.09	$126.93	$155.68
19	10"	$196.70	$257.43	$182.47	$223.80
20	GALLONAGE CHARGE / MG:				
21	All Gallonage	N/A	N/A	N/A	N/A

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Orange / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 79 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$7.21	$8.84
2	3/4"	$7.70	$10.08	$10.82	$13.27
3	1"	$12.83	$16.79	$18.03	$22.11
4	1 - 1/2"	$25.66	$33.58	$36.05	$44.22
5	2"	$41.05	$53.72	$57.68	$70.74
6	3"	$82.10	$107.45	$115.36	$141.49
7	4"	$128.29	$167.90	$180.25	$221.08
8	6"	$256.57	$335.79	$360.50	$442.15
9	8"	$410.51	$537.25	$576.80	$707.45
10	10"	$590.11	$772.31	$829.15	$1,016.95
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.85	$2.27

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 80 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$13.32	$16.34
2	3/4"	$7.70	$10.08	$19.98	$24.51
3	1"	$12.83	$16.79	$33.30	$40.84
4	1 - 1/2"	$25.66	$33.58	$66.60	$81.68
5	2"	$41.05	$53.72	$106.56	$130.70
6	3"	$82.10	$107.45	$213.12	$261.39
7	4"	$128.29	$167.90	$333.00	$408.42
8	6"	$256.57	$335.79	$666.00	$816.85
9	8"	$410.51	$537.25	$1,065.60	$1,306.96
10	10"	$590.11	$772.31	$1,531.80	$1,878.75
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$4.08	$5.00

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 81 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$6.31	$7.74
2	3/4"	$7.70	$10.08	$9.47	$11.61
3	1"	$12.83	$16.79	$15.78	$19.35
4	1 - 1/2"	$25.66	$33.58	$31.55	$38.70
5	2"	$41.05	$53.72	$50.48	$61.91
6	3"	$82.10	$107.45	$100.96	$123.83
7	4"	$128.29	$167.90	$157.75	$193.48
8	6"	$256.57	$335.79	$315.50	$386.96
9	8"	$410.51	$537.25	$504.80	$619.14
10	10"	$590.11	$772.31	$725.65	$890.01
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.72	$2.11

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 82 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$9.05	$11.10
2	3/4"	$7.70	$10.08	$13.58	$16.66
3	1"	$12.83	$16.79	$22.63	$27.76
4	1 - 1/2"	$25.66	$33.58	$45.25	$55.50
5	2"	$41.05	$53.72	$72.40	$88.80
6	3"	$82.10	$107.45	$144.80	$177.60
7	4"	$128.29	$167.90	$226.25	$277.50
8	6"	$256.57	$335.79	$452.50	$554.99
9	8"	$410.51	$537.25	$724.00	$887.99
10	10"	$590.11	$772.31	$1,040.75	$1,276.48
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$3.37	$4.13

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 83 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN, MF				
1	5/8"x3/4"	$5.13	$6.71	$5.26	$6.45
2	3/4"	$7.70	$10.08	$7.89	$9.68
3	1"	$12.83	$16.79	$13.15	$16.13
4	1 - 1/2"	$25.66	$33.58	$26.30	$32.26
5	2"	$41.05	$53.72	$42.08	$51.61
6	3"	$82.10	$107.45	$84.16	$103.22
7	4"	$128.29	$167.90	$131.50	$161.28
8	6"	$256.57	$335.79	$263.00	$322.57
9	8"	$410.51	$537.25	$420.80	$516.11
10	10"	$590.11	$772.31	$604.90	$741.91
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$1.09	$1.34

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 84 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES				
1	5/8"x3/4"	$5.13	$6.71	$11.57	$14.19
2	3/4"	$7.70	$10.08	$17.36	$21.29
3	1"	$12.83	$16.79	$28.93	$35.48
4	1 - 1/2"	$25.66	$33.58	$57.85	$70.95
5	2"	$41.05	$53.72	$92.56	$113.52
6	3"	$82.10	$107.45	$185.12	$227.05
7	4"	$128.29	$167.90	$289.25	$354.77
8	6"	$256.57	$335.79	$578.50	$709.53
9	8"	$410.51	$537.25	$925.60	$1,135.25
10	10"	$590.11	$772.31	$1,330.55	$1,631.92
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$5.24	$6.43

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 85 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	$5.20	$6.38
2	3/4"	$7.70	$10.08	$7.80	$9.57
3	1"	$12.83	$16.79	$13.00	$15.94
4	1 - 1/2"	$25.66	$33.58	$26.00	$31.89
5	2"	$41.05	$53.72	$41.60	$51.02
6	3"	$82.10	$107.45	$83.20	$102.04
7	4"	$128.29	$167.90	$130.00	$159.45
8	6"	$256.57	$335.79	$260.00	$318.89
9	8"	$410.51	$537.25	$416.00	$510.22
10	10"	$590.11	$772.31	$598.88	$734.53
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	$2.35	$2.88

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

DOCUMENT NUMBER-DATE
11087

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 86 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN, MF				
1	5/8"x3/4"	$13.69	$17.92	N/A	$16.79
2	3/4"	$13.69	$17.92	N/A	$16.79
3	1"	$34.21	$44.77	N/A	$41.96
4	1 - 1/2"	$68.43	$89.56	N/A	$83.93
5	2"	$109.50	$143.31	N/A	$134.30
6	3"	$219.00	$286.62	N/A	$268.60
7	4"	$342.19	$447.84	N/A	$419.70
8	6"	$684.36	$895.66	N/A	$839.37
9	8"	$684.36	$895.66	N/A	$839.37
10	10"	N/A	N/A	N/A	N/A
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$4.12	$5.39	N/A	$5.05

1/ This plant was not part of Docket No. 920199-WS and therefore no capped bill rate was designed for it. Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase. Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
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Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$8.58	$11.23	N/A	$10.52
2	3/4"	$8.58	$11.23	N/A	$10.52
3	1"	$21.43	$28.05	N/A	$26.28
4	1 - 1/2"	$42.87	$56.11	N/A	$52.58
5	2"	$68.58	$89.75	N/A	$84.11
6	3"	N/A	N/A	N/A	N/A
7	4"	N/A	N/A	N/A	N/A
8	6"	N/A	N/A	N/A	N/A
9	8"	N/A	N/A	N/A	N/A
10	10"	N/A	N/A	N/A	N/A
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$2.21	$2.89	N/A	$2.71

1/ This plant was not part of Docket No. 920199-WS and therefore no capped bill rate was designed for it. Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase. Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 88 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN, MF				
1	5/8"x3/4"	$4.97	$6.50	N/A	$6.10
2	3/4"	$7.45	$9.75	N/A	$9.14
3	1"	$12.42	$16.25	N/A	$15.23
4	1 - 1/2"	$24.83	$32.50	N/A	$30.45
5	2"	$39.73	$52.00	N/A	$48.73
6	3"	$79.45	$103.98	N/A	$97.45
7	4"	$124.14	$162.47	N/A	$152.26
8	6"	$248.29	$324.95	N/A	$304.53
9	8"	N/A	N/A	N/A	N/A
10	10"	N/A	N/A	N/A	N/A
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$2.07	$2.71	N/A	$2.54

1/ This plant was not part of Docket No. 920199-WS and therefore no capped bill rate was designed for it. Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase. Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 89 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$4.97	$6.50	N/A	$6.10
2	3/4"	$7.45	$9.75	N/A	$9.14
3	1"	$12.42	$16.25	N/A	$15.23
4	1 - 1/2"	$24.83	$32.50	N/A	$30.45
5	2"	$39.73	$52.00	N/A	$48.73
6	3"	$79.45	$103.98	N/A	$97.45
7	4"	$124.14	$162.47	N/A	$152.26
8	6"	$248.29	$324.95	N/A	$304.53
9	8"	N/A	N/A	N/A	N/A
10	10"	N/A	N/A	N/A	N/A
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$2.07	$2.71	N/A	$2.54

1/ This plant was not part of Docket No. 920199-WS and therefore no capped bill rate was designed for it. Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase. Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 90 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$5.13	$6.71	N/A	$6.29
2	3/4"	$7.70	$10.08	N/A	$9.44
3	1"	$12.83	$16.79	N/A	$15.74
4	1 - 1/2"	$25.66	$33.58	N/A	$31.47
5	2"	$41.05	$53.72	N/A	$50.35
6	3"	$82.10	$107.45	N/A	$100.70
7	4"	$128.29	$167.90	N/A	$157.35
8	6"	$256.57	$335.79	N/A	$314.68
9	8"	$410.51	$537.25	N/A	$503.49
10	10"	$590.11	$772.31	N/A	$723.77
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.23	$1.61	N/A	$1.51

1/ New acquisition in 1995.
Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase.
Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 91 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$9.03	$11.82	N/A	$11.08
2	3/4"	$13.55	$17.73	N/A	$16.62
3	1"	$22.57	$29.54	N/A	$27.68
4	1 - 1/2"	$45.13	$59.06	N/A	$55.35
5	2"	$72.22	$94.52	N/A	$88.58
6	3"	$144.43	$189.02	N/A	$177.14
7	4"	$225.68	$295.36	N/A	$276.80
8	6"	$451.35	$590.70	N/A	$553.58
9	8"	$722.16	$945.13	N/A	$885.73
10	10"	$1,038.10	$1,358.61	N/A	$1,273.23
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$2.40	$3.14	N/A	$2.94
13					
14	FIRE PROT				
15	2"	N/A	N/A	N/A	N/A
16	4"	$75.23	$98.46	N/A	$92.27
17	6"	$150.45	$196.90	N/A	$184.53
18	8"	$240.72	$315.04	N/A	$295.24
19	10"	$346.04	$452.88	N/A	$424.42
20	GALLONAGE CHARGE / MG:				
21	All Gallonage	N/A	N/A	N/A	N/A

1/ This plant was not part of Docket No. 920199-WS and therefore no capped bill rate was designed for it. Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase. Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 92 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN, MF, IRR				
1	5/8"x3/4"	$7.88	$10.31	N/A	$9.66
2	3/4"	$11.83	$15.48	N/A	$14.51
3	1"	$19.71	$25.80	N/A	$24.17
4	1 - 1/2"	$39.42	$51.59	N/A	$48.35
5	2"	$63.07	$82.54	N/A	$77.36
6	3"	$126.14	$165.09	N/A	$154.71
7	4"	$197.09	$257.94	N/A	$241.73
8	6"	$394.19	$515.90	N/A	$483.47
9	8"	$630.70	$825.43	N/A	$773.55
10	10"	$906.63	$1,186.55	N/A	$1,111.98
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$2.96	$3.87	N/A	$3.63
13					
14	FIRE PROT				
15	2"	21.02	$27.51	N/A	$25.78
16	3"	$42.05	$55.03	N/A	$51.57
17	4"	$65.70	$85.98	N/A	$80.58
18	6"	$131.40	$171.97	N/A	$161.16
19	8"	$210.23	$275.14	N/A	$257.85
20	10"	$302.21	$395.52	N/A	$370.66
21	GALLONAGE CHARGE / MG:				
22	All Gallonage	N/A	N/A	N/A	N/A

1/ This plant was not part of Docket No. 920199-WS and therefore no capped bill rate was designed for it. Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase. Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 93 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	BULK RAW WTR				
23	5/8"x3/4"	$120.89	$158.21	N/A	$148.27
24	3/4"	$120.89	$158.21	N/A	$148.27
25	1"	$120.89	$158.21	N/A	$148.27
26	1 - 1/2"	$120.89	$158.21	N/A	$148.27
27	2"	$120.89	$158.21	N/A	$148.27
28	3"	$120.89	$158.21	N/A	$148.27
29	4"	$120.89	$158.21	N/A	$148.27
30	6"	$120.89	$158.21	N/A	$148.27
31	8"	$120.89	$158.21	N/A	$148.27
32	10"	$120.89	$158.21	N/A	$148.27
33	GALLONAGE CHARGE / MG:				
34	All Gallonage	$0.64	$0.87	N/A	$0.78

1/ This plant was not part of Docket No. 920199-WS and therefore no capped bill rate was designed for it. Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase. Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 94 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$9.35	$12.24	N/A	$11.47
2	3/4"	$9.35	$12.24	N/A	$11.47
3	1"	$9.35	$12.24	N/A	$11.47
4	1 - 1/2"	$9.35	$12.24	N/A	$11.47
5	2"	$9.35	$12.24	N/A	$11.47
6	3"	$9.35	$12.24	N/A	$11.47
7	4"	$9.35	$12.24	N/A	$11.47
8	6"	$9.35	$12.24	N/A	$11.47
9	8"	$9.35	$12.24	N/A	$11.47
10	10"	$9.35	$12.24	N/A	$11.47
11	GALLONAGE CHARGE / MG:				
12	0 - 3,000	$0.00	$0.00	N/A	$0.00
13	All Excess	$0.94	$1.23	N/A	$1.15

1/ This plant was not part of Docket No. 920199-WS and therefore no capped bill rate was designed for it. Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase. Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Sum...ary
Page 95 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$20.30	$26.57	N/A	$24.90
2	3/4"	$20.30	$26.57	N/A	$24.90
3	1"	$20.30	$26.57	N/A	$24.90
4	1 - 1/2"	$20.30	$26.57	N/A	$24.90
5	2"	$20.30	$26.57	N/A	$24.90
6	3"	$20.30	$26.57	N/A	$24.90
7	4"	$20.30	$26.57	N/A	$24.90
8	6"	$20.30	$26.57	N/A	$24.90
9	8"	$20.30	$26.57	N/A	$24.90
10	10"	$20.30	$26.57	N/A	$24.90
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$0.00	$0.00	N/A	$0.00

1/ This plant was not part of Docket No. 920199-WS and therefore no capped bill rate was designed for it. Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase. Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 96 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from ills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $52**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$6.88	$9.00	N/A	$8.44
2	3/4"	$10.32	$13.51	N/A	$12.66
3	1"	$17.20	$22.51	N/A	$21.10
4	1 - 1/2"	$34.40	$45.02	N/A	$42.19
5	2"	$55.04	$72.03	N/A	$67.51
6	3"	$110.08	$144.07	N/A	$135.01
7	4"	$172.00	$225.11	N/A	$210.96
8	6"	$344.00	$450.21	N/A	$421.92
9	8"	N/A	N/A	N/A	N/A
10	10"	N/A	N/A	N/A	N/A
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$1.03	$1.35	N/A	$1.26

1/ New acquisition in 1995.
Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase.
Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $52.00 for Consumption at 10,000 gallons

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [X] Wastewater [ ]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 97 of 97
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $52.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $52	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 22.65% Applied 2/
	RES, GEN				
1	5/8"x3/4"	$6.39	$8.36	N/A	$7.84
2	3/4"	N/A	N/A	N/A	N/A
3	1"	$15.99	$20.93	N/A	$19.61
4	1 - 1/2"	$31.96	$41.83	N/A	$39.20
5	2"	$51.14	$66.93	N/A	$62.72
6	3"	$102.28	$133.86	N/A	$125.45
7	4"	$159.81	$209.15	N/A	$196.01
8	6"	N/A	N/A	N/A	N/A
9	8"	N/A	N/A	N/A	N/A
10	10"	N/A	N/A	N/A	N/A
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$0.67	$0.88	N/A	$0.82

1/ New acquisition in 1995.
Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase.
Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,254	0	1,254	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	429	0	429	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	429	0	429		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	121	635	756		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	121	635	756		
10	Non-used & Useful Percent			12.22%	A-6(S)7/7	
11	Non-used & Useful Amount		(92)	(92)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	121	543	664		
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)**	1,805	543	2,348		B-2(S)1/3,2/3

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

SCHEDULE OF SEWER INCOME TAXES - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

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

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	27,872	0	27,872	B-4(S)
3	Less:				
4	O & M Expenses	16,782	0	16,782	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	5,178	0	5,178	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	1,805	543	2,348	B-15(S)
8	Pre-Tax Operating Expenses	23,764	543	24,307	
9	**PRE-TAX OPERATING INCOME**	4,108	(543)	3,565	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	4,108	(543)	3,565	
12	Less:				
13	Interest Expense:				
14	Rate Base	32,290	0	32,290	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	1,631	0	1,631	C-3
17	Net Taxable Income (L11 - L16)	2,477	(543)	1,934	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	955	(209)	746	
20	Less:				
21	Parent Debt Adjustment	288	0	288	C-1(S)
22	Investment Tax Credit	46	0	46	C-7(S)
23	**TOTAL INCOME TAXES**	621	(209)	412	

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SCHEDULE OF SEWER INCOME TAXES - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

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

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	27,872	0	27,872	B-4(S)
3	Less:				
4	O & M Expenses	16,782	0	16,782	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	5,178	0	5,178	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	1,805	543	2,348	B-15(S)
8	Pre-Tax Operating Expenses	23,764	543	24,307	
9	**PRE-TAX OPERATING INCOME**	4,108	(543)	3,565	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	4,108	(543)	3,565	
12	Less:				
13	Interest Expense:				
14	Rate Base	32,290	0	32,290	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	1,631	0	1,631	C-3
17	Net Taxable Income (L11 - L16)	2,477	(543)	1,934	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	955	(209)	746	
20	Less:				
21	Parent Debt Adjustment	288	0	288	C-1(S)
22	Investment Tax Credit	46	0	46	C-7(S)
23	**TOTAL INCOME TAXES**	621	(209)	412	

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SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	1,254	0	1,254	B-4(S)	
2	PAYROLL TAXES: (8.0%)	429	0	429	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	429	0	429		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	121	635	756		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	121	635	756		
10	Non-used & Useful Percent			12.22%	A-6(S)7/7	
11	Non-used & Useful Amount		(92)	(92)		
12	TOTAL USED & USEFUL REAL EST. TAXES	121	543	664		
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)	1,805	543	2,348		B-2(S)1/3,2/3

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	507,781	0	507,781	A-6 (S)
2	Utility Land & Land Rights	1,342	0	1,342	A-6 (S)
3	Non-Used and Useful	(31,511)	0	(31,511)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(110,902)	0	(110,902)	A-10 (S)
6	CIAC	(101,920)	0	(101,920)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	20,506	0	20,506	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(1,301)	0	(1,301)	Vol. II
13	Deferred Taxes	(9,426)	0	(9,426)	C-7 (S)
14	Working Capital Allowance	6,361	0	6,361	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	280,929	0	280,929	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
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	9,874	49,757	24.76%	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	9,874	49,757		
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	444 (A)	9,645		B-15(S),B-2(S)
10 Provision for Income Taxes	(19,063)	269	(18,794)	3,637 (B)	(15,157)		B-17(S),B-2(S)3/3
11 Total Operating Expenses	53,654	(429)	53,225	4,081	57,306		
12 NET OPERATING INCOME	(13,771)	429	(13,342)	5,793	(7,549)		
13 RATE BASE	280,929	0	280,929		280,929		A-2(S)
14 RATE OF RETURN	(4.90%)		(4.75%)		(2.69%)		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 complete 1995 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
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.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	(18.84%)	D-1(S)	
3	Rate of Return (%)	9.84%	(2.69%)	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	(7,549)		
7	Adjusted Income Under Present Rates	(13,342)	(13,342)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	40,985	5,793		
9	*Revenue Conversion Factor (1 - Tax Rate)*	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	66,724	9,430		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	69,868	9,874		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	66,724	9,430		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	25,739	3,637		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	3,144	444		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	40,985	5,793		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	(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%	

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,795	0	1,795	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	1,727	0	1,727	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	1,727	0	1,727		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	6,377	0	6,377		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	6,377	0	6,377		
10	Non-used & Useful Percent			10.95%	A-6(S)7/7	
11	Non-used & Useful Amount		(698)	(698)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	6,377	(698)	5,679		
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)**	9,899	(698)	9,201		B-2(S)1/3,2/3

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

SCHEDULE OF SEWER INCOME TAXES - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

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

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	39,883	0	39,883	B-4(S)
3	Less:				
4	O & M Expenses	50,884	0	50,884	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	11,934	0	11,934	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	9,899	(698)	9,201	B-15(S)
8	Pre-Tax Operating Expenses	72,717	(698)	72,019	
9	**PRE-TAX OPERATING INCOME**	(32,834)	698	(32,136)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(32,834)	698	(32,136)	
12	Less:				
13	Interest Expense:				
14	Rate Base	280,929	0	280,929	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	14,187	0	14,187	C-3
17	Net Taxable Income (L11 - L16)	(47,021)	698	(46,323)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(18,138)	269	(17,869)	
20	Less:				
21	Parent Debt Adjustment	798	0	798	C-1(S)
22	Investment Tax Credit	127	0	127	C-7(S)
23	**TOTAL INCOME TAXES**	(19,063)	269	(18,794)	

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SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

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

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

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

	(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	382,661	0	382,661	A-6 (S)
2	Utility Land & Land Rights	4,300	0	4,300	A-6 (S)
3	Non-Used and Useful	(16,412)	0	(16,412)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(120,215)	0	(120,215)	A-10 (S)
6	CIAC	(17,739)	0	(17,739)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	4,693	0	4,693	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(2,674)	0	(2,674)	Vol. II
13	Deferred Taxes	(6,325)	0	(6,325)	C-7 (S)
14	Working Capital Allowance	7,718	0	7,718	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	236,006	0	236,006	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
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	16,321	81,995	24.85%	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	16,321	81,995		
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	734 (A)	8,788		B-15(S),B-2(S)
10	Provision for Income Taxes	(11,573)	(1,183)	(12,756)	6,013 (B)	(6,743)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	70,379	1,884	72,263	6,747	79,010		
12	**NET OPERATING INCOME**	(4,705)	(1,884)	(6,589)	9,574	2,985		
13	**RATE BASE**	236,006	0	236,006		236,006		A-2(S)
14	**RATE OF RETURN**	(1.99%)		(2.79%)		1.26%		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 complete 1995 A and B schedules supporting rate base and present operating income for this Plant. *The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.*

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
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 (CAPPED RATES) 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.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	(9.36%)	D-1(S)	
3	Rate of Return (%)	9.84%	1.26%	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	2,985		
7	Adjusted Income Under Present Rates	(6,589)	(6,589)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	29,812	9,574		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	48,534	15,587		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	50,821	16,321		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	48,534	15,587		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	18,722	6,013		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,287	734		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	29,812	9,574		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%

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10/2/95 10:40 AM B02S3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	2,955	0	2,955	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	1,584	0	1,584	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	1,584	0	1,584		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	448	3,279	3,727		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	448	3,279	3,727		
10	Non-used & Useful Percent			5.70%	A-6(S)7/7	
11	Non-used & Useful Amount		(212)	(212)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	448	3,067	3,515		
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)**	4,987	3,067	8,054		B-2(S)1/3,2/3

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

SCHEDULE OF SEWER INCOME TAXES - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

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

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	65,674	0	65,674	B-4(S)
3	Less:				
4	O & M Expenses	61,743	0	61,743	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	15,222	0	15,222	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	4,987	3,067	8,054	B-15(S)
8	Pre-Tax Operating Expenses	81,952	3,067	85,019	
9	**PRE-TAX OPERATING INCOME**	(16,278)	(3,067)	(19,345)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(16,278)	(3,067)	(19,345)	
12	Less:				
13	Interest Expense:				
14	Rate Base	236,006	0	236,006	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	11,918	0	11,918	C-3
17	Net Taxable Income (L11 - L16)	(28,196)	(3,067)	(31,263)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(10,876)	(1,183)	(12,059)	
20	Less:				
21	Parent Debt Adjustment	601	0	601	C-1(S)
22	Investment Tax Credit	96	0	96	C-7(S)
23	**TOTAL INCOME TAXES**	(11,573)	(1,183)	(12,756)	

1113

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Nassau / Amelia Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 1 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$12.82	$16.00
2	3/4"	$12.67	$16.21	$12.82	$16.00
3	1"	$12.67	$16.21	$12.82	$16.00
4	1 - 1/2"	$12.67	$16.21	$12.82	$16.00
5	2"	$12.67	$16.21	$12.82	$16.00
6	3"	$12.67	$16.21	$12.82	$16.00
7	4"	$12.67	$16.21	$12.82	$16.00
8	6"	$12.67	$16.21	$12.82	$16.00
9	8"	$12.67	$16.21	$12.82	$16.00
10	10"	$12.67	$16.21	$12.82	$16.00
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$2.82	$3.52
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN				
16	5/8"x3/4"	$12.67	$16.21	$12.82	$16.00
17	3/4"	$19.01	$24.31	$19.23	$23.99
18	1"	$31.68	$40.52	$32.05	$39.99
19	1 - 1/2"	$63.37	$81.05	$64.10	$79.98
20	2"	$101.39	$129.68	$102.56	$127.96
21	3"	$202.77	$259.35	$205.12	$255.93
22	4"	$316.83	$405.24	$320.50	$399.89
23	6"	$633.66	$810.48	$641.00	$799.78
24	8"	$1,013.85	$1,296.75	$1,025.60	$1,279.64
25	10"	$1,457.41	$1,864.09	$1,474.30	$1,839.48
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$3.38	$4.22

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ *Refer to Appendix D for documentation of the interim increase.*

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Citrus / Apache Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 2 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$16.25	$20.28
2	3/4"	$12.67	$16.21	$16.25	$20.28
3	1"	$12.67	$16.21	$16.25	$20.28
4	1 - 1/2"	$12.67	$16.21	$16.25	$20.28
5	2"	$12.67	$16.21	$16.25	$20.28
6	3"	$12.67	$16.21	$16.25	$20.28
7	4"	$12.67	$16.21	$16.25	$20.28
8	6"	$12.67	$16.21	$16.25	$20.28
9	8"	$12.67	$16.21	$16.25	$20.28
10	10"	$12.67	$16.21	$16.25	$20.28
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$6.77	$8.45
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	RES WW ONLY				
16	5/8"x3/4"	$17.27	$22.09	$24.76	$30.89
17	3/4"	$17.27	$22.09	$24.76	$30.89
18	1"	$17.27	$22.09	$24.76	$30.89
19	1 - 1/2"	$17.27	$22.09	$24.76	$30.89
20	2"	$17.27	$22.09	$24.76	$30.89
21	3"	$17.27	$22.09	$24.76	$30.89
22	4"	$17.27	$22.09	$24.76	$30.89
23	6"	$17.27	$22.09	$24.76	$30.89
24	8"	$17.27	$22.09	$24.76	$30.89
25	10"	$17.27	$22.09	$24.76	$30.89
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$0.00	$0.00	$0.00	$0.00

1/ *Refer to staff recommendation* dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Seminole / Apple Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 3 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$12.54	$15.65
2	3/4"	$12.67	$16.21	$12.54	$15.65
3	1"	$12.67	$16.21	$12.54	$15.65
4	1 - 1/2"	$12.67	$16.21	$12.54	$15.65
5	2"	$12.67	$16.21	$12.54	$15.65
6	3"	$12.67	$16.21	$12.54	$15.65
7	4"	$12.67	$16.21	$12.54	$15.65
8	6"	$12.67	$16.21	$12.54	$15.65
9	8"	$12.67	$16.21	$12.54	$15.65
10	10"	$12.67	$16.21	$12.54	$15.65
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$2.88	$3.59
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN				
16	5/8"x3/4"	$12.67	$16.21	$12.54	$15.65
17	3/4"	$19.01	$24.31	$18.81	$23.47
18	1"	$31.68	$40.52	$31.35	$39.12
19	1 - 1/2"	$63.37	$81.05	$62.70	$78.23
20	2"	$101.39	$129.68	$100.32	$125.17
21	3"	$202.77	$259.35	$200.64	$250.34
22	4"	$316.83	$405.24	$313.50	$391.15
23	6"	$633.66	$810.48	$627.00	$782.31
24	8"	$1,013.85	$1,296.75	$1,003.20	$1,251.69
25	10"	$1,457.41	$1,864.09	$1,442.10	$1,799.31
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$3.46	$4.32

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Duval / Beacon Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 4 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$13.72	$17.12
2	3/4"	$12.67	$16.21	$13.72	$17.12
3	1"	$12.67	$16.21	$13.72	$17.12
4	1 - 1/2"	$12.67	$16.21	$13.72	$17.12
5	2"	$12.67	$16.21	$13.72	$17.12
6	3"	$12.67	$16.21	$13.72	$17.12
7	4"	$12.67	$16.21	$13.72	$17.12
8	6"	$12.67	$16.21	$13.72	$17.12
9	8"	$12.67	$16.21	$13.72	$17.12
10	10"	$12.67	$16.21	$13.72	$17.12
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$2.57	$3.21
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	RES WW ONLY				
16	5/8"x3/4"	$31.86	$40.75	$27.22	$33.96
17	3/4"	$31.86	$40.75	$27.22	$33.96
18	1"	$31.86	$40.75	$27.22	$33.96
19	1 - 1/2"	$31.86	$40.75	$27.22	$33.96
20	2"	$31.86	$40.75	$27.22	$33.96
21	3"	$31.86	$40.75	$27.22	$33.96
22	4"	$31.86	$40.75	$27.22	$33.96
23	6"	$31.86	$40.75	$27.22	$33.96
24	8"	$31.86	$40.75	$27.22	$33.96
25	10"	$31.86	$40.75	$27.22	$33.96
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$0.00	$0.00	$0.00	$0.00

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Duval / Beacon Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 5 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	GEN, MF				
28	5/8"x3/4"	$12.67	$16.21	$13.72	$17.12
29	3/4"	$19.01	$24.31	$20.58	$25.68
30	1"	$31.68	$40.52	$34.30	$42.80
31	1 - 1/2"	$63.37	$81.05	$68.60	$85.59
32	2"	$101.39	$129.68	$109.76	$136.95
33	3"	$202.77	$259.35	$219.52	$273.90
34	4"	$316.83	$405.24	$343.00	$427.96
35	6"	$633.66	$810.48	$686.00	$855.92
36	8"	$1,013.85	$1,296.75	$1,097.60	$1,369.48
37	10"	$1,457.41	$1,864.09	$1,577.80	$1,968.62
38	GALLONAGE CHARGE / MG:				
39	All Gallonage	$4.39	$5.61	$3.08	$3.84

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Putnam / Beecher's Point
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 6 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$28.74	$35.86
2	3/4"	$12.67	$16.21	$28.74	$35.86
3	1"	$12.67	$16.21	$28.74	$35.86
4	1 - 1/2"	$12.67	$16.21	$28.74	$35.86
5	2"	$12.67	$16.21	$28.74	$35.86
6	3"	$12.67	$16.21	$28.74	$35.86
7	4"	$12.67	$16.21	$28.74	$35.86
8	6"	$12.67	$16.21	$28.74	$35.86
9	8"	$12.67	$16.21	$28.74	$35.86
10	10"	$12.67	$16.21	$28.74	$35.86
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$8.20	$10.23
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	MF				
16	5/8"x3/4"	$12.67	$16.21	$28.74	$35.86
17	3/4"	$19.01	$24.31	$43.11	$53.79
18	1"	$31.68	$40.52	$71.85	$89.65
19	1 - 1/2"	$63.37	$81.05	$143.70	$179.29
20	2"	$101.39	$129.68	$229.92	$286.87
21	3"	$202.77	$259.35	$459.84	$573.74
22	4"	$316.83	$405.24	$718.50	$896.47
23	6"	$633.66	$810.48	$1,437.00	$1,792.94
24	8"	$1,013.85	$1,296.75	$2,299.20	$2,868.71
25	10"	$1,457.41	$1,864.09	$3,305.10	$4,123.77
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$9.84	$12.28

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 7 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$10.98	$13.70
2	3/4"	$12.67	$16.21	$10.98	$13.70
3	1"	$12.67	$16.21	$10.98	$13.70
4	1 - 1/2"	$12.67	$16.21	$10.98	$13.70
5	2"	$12.67	$16.21	$10.98	$13.70
6	3"	$12.67	$16.21	$10.98	$13.70
7	4"	$12.67	$16.21	$10.98	$13.70
8	6"	$12.67	$16.21	$10.98	$13.70
9	8"	$12.67	$16.21	$10.98	$13.70
10	10"	$12.67	$16.21	$10.98	$13.70
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$4.23	$5.28
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN, MF				
16	5/8"x3/4"	$12.67	$16.21	$10.98	$13.70
17	3/4"	$19.01	$24.31	$16.47	$20.55
18	1"	$31.68	$40.52	$27.45	$34.25
19	1 - 1/2"	$63.37	$81.05	$54.90	$68.50
20	2"	$101.39	$129.68	$87.84	$109.60
21	3"	$202.77	$259.35	$175.68	$219.20
22	4"	$316.83	$405.24	$274.50	$342.49
23	6"	$633.66	$810.48	$549.00	$684.99
24	8"	$1,013.85	$1,296.75	$878.40	$1,095.98
25	10"	$1,457.41	$1,864.09	$1,262.70	$1,575.47
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$5.08	$6.34

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Seminole / Chuluota
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 8 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$28.38	$35.41
2	3/4"	$12.67	$16.21	$28.38	$35.41
3	1"	$12.67	$16.21	$28.38	$35.41
4	1 - 1/2"	$12.67	$16.21	$28.38	$35.41
5	2"	$12.67	$16.21	$28.38	$35.41
6	3"	$12.67	$16.21	$28.38	$35.41
7	4"	$12.67	$16.21	$28.38	$35.41
8	6"	$12.67	$16.21	$28.38	$35.41
9	8"	$12.67	$16.21	$28.38	$35.41
10	10"	$12.67	$16.21	$28.38	$35.41
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$7.07	$8.82
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Marion / Citrus Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 9 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$23.23	$28.98
2	3/4"	$12.67	$16.21	$23.23	$28.98
3	1"	$12.67	$16.21	$23.23	$28.98
4	1 - 1/2"	$12.67	$16.21	$23.23	$28.98
5	2"	$12.67	$16.21	$23.23	$28.98
6	3"	$12.67	$16.21	$23.23	$28.98
7	4"	$12.67	$16.21	$23.23	$28.98
8	6"	$12.67	$16.21	$23.23	$28.98
9	8"	$12.67	$16.21	$23.23	$28.98
10	10"	$12.67	$16.21	$23.23	$28.98
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$7.48	$9.33
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN				
16	5/8"x3/4"	$12.67	$16.21	$23.23	$28.98
17	3/4"	$19.01	$24.31	$34.85	$43.48
18	1"	$31.68	$40.52	$58.08	$72.47
19	1 - 1/2"	$63.37	$81.05	$116.15	$144.92
20	2"	$101.39	$129.68	$185.84	$231.87
21	3"	$202.77	$259.35	$371.68	$463.75
22	4"	$316.83	$405.24	$580.75	$724.60
23	6"	$633.66	$810.48	$1,161.50	$1,449.20
24	8"	$1,013.85	$1,296.75	$1,858.40	$2,318.73
25	10"	$1,457.41	$1,864.09	$2,671.45	$3,333.17
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$8.98	$11.20

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Citrus / Citrus Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 10 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$13.13	$16.38
2	3/4"	$12.67	$16.21	$13.13	$16.38
3	1"	$12.67	$16.21	$13.13	$16.38
4	1 - 1/2"	$12.67	$16.21	$13.13	$16.38
5	2"	$12.67	$16.21	$13.13	$16.38
6	3"	$12.67	$16.21	$13.13	$16.38
7	4"	$12.67	$16.21	$13.13	$16.38
8	6"	$12.67	$16.21	$13.13	$16.38
9	8"	$12.67	$16.21	$13.13	$16.38
10	10"	$12.67	$16.21	$13.13	$16.38
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$2.57	$3.21
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN				
16	5/8"x3/4"	$12.67	$16.21	$13.13	$16.38
17	3/4"	$19.01	$24.31	$19.70	$24.58
18	1"	$31.68	$40.52	$32.83	$40.96
19	1 - 1/2"	$63.37	$81.05	$65.65	$81.91
20	2"	$101.39	$129.68	$105.04	$131.06
21	3"	$202.77	$259.35	$210.08	$262.12
22	4"	$316.83	$405.24	$328.25	$409.56
23	6"	$633.66	$810.48	$656.50	$819.12
24	8"	$1,013.85	$1,296.75	$1,050.40	$1,310.58
25	10"	$1,457.41	$1,864.09	$1,509.95	$1,883.96
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$3.08	$3.84

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Volusia / Deltona
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 11 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$13.47	$16.81
2	3/4"	$12.67	$16.21	$13.47	$16.81
3	1"	$12.67	$16.21	$13.47	$16.81
4	1 - 1/2"	$12.67	$16.21	$13.47	$16.81
5	2"	$12.67	$16.21	$13.47	$16.81
6	3"	$12.67	$16.21	$13.47	$16.81
7	4"	$12.67	$16.21	$13.47	$16.81
8	6"	$12.67	$16.21	$13.47	$16.81
9	8"	$12.67	$16.21	$13.47	$16.81
10	10"	$12.67	$16.21	$13.47	$16.81
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$5.71	$7.12
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN				
16	5/8"x3/4"	$12.67	$16.21	$13.47	$16.81
17	3/4"	$19.01	$24.31	$20.21	$25.22
18	1"	$31.68	$40.52	$33.68	$42.02
19	1 - 1/2"	$63.37	$81.05	$67.35	$84.03
20	2"	$101.39	$129.68	$107.76	$134.45
21	3"	$202.77	$259.35	$215.52	$268.90
22	4"	$316.83	$405.24	$336.75	$420.16
23	6"	$633.66	$810.48	$673.50	$840.33
24	8"	$1,013.85	$1,296.75	$1,077.60	$1,344.52
25	10"	$1,457.41	$1,864.09	$1,549.05	$1,932.75
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$6.65	$8.55

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Martin / Fisherman's Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 12 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$13.24	$16.52
2	3/4"	$12.67	$16.21	$13.24	$16.52
3	1"	$12.67	$16.21	$13.24	$16.52
4	1 - 1/2"	$12.67	$16.21	$13.24	$16.52
5	2"	$12.67	$16.21	$13.24	$16.52
6	3"	$12.67	$16.21	$13.24	$16.52
7	4"	$12.67	$16.21	$13.24	$16.52
8	6"	$12.67	$16.21	$13.24	$16.52
9	8"	$12.67	$16.21	$13.24	$16.52
10	10"	$12.67	$16.21	$13.24	$16.52
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$4.23	$5.28
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	RES WW ONLY				
16	5/8"x3/4"	$26.37	$33.73	$30.38	$37.91
17	3/4"	$26.37	$33.73	$30.38	$37.91
18	1"	$26.37	$33.73	$30.38	$37.91
19	1 - 1/2"	$26.37	$33.73	$30.38	$37.91
20	2"	$26.37	$33.73	$30.38	$37.91
21	3"	$26.37	$33.73	$30.38	$37.91
22	4"	$26.37	$33.73	$30.38	$37.91
23	6"	$26.37	$33.73	$30.38	$37.91
24	8"	$26.37	$33.73	$30.38	$37.91
25	10"	$26.37	$33.73	$30.38	$37.91
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$0.00	$0.00	$0.00	$0.00

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Martin / Fisherman's Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 13 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	GEN				
28	5/8"x3/4"	$12.67	$16.21	$13.24	$16.52
29	3/4"	$19.01	$24.31	$19.86	$24.78
30	1"	$31.68	$40.52	$33.10	$41.30
31	1 - 1/2"	$63.37	$81.05	$66.20	$82.60
32	2"	$101.39	$129.68	$105.92	$132.16
33	3"	$202.77	$259.35	$211.84	$264.31
34	4"	$316.83	$405.24	$331.00	$412.99
35	6"	$633.66	$810.48	$662.00	$825.98
36	8"	$1,013.85	$1,296.75	$1,059.20	$1,321.56
37	10"	$1,457.41	$1,864.09	$1,522.60	$1,899.75
38	GALLONAGE CHARGE / MG:				
39	All Gallonage	$4.39	$5.61	$5.08	$6.34

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Seminole / Florida Central Commerce Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 14 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	GEN				
1	5/8"x3/4"	$12.67	$16.21	$13.28	$16.57
2	3/4"	$19.01	$24.31	$19.92	$24.85
3	1"	$31.68	$40.52	$33.20	$41.42
4	1 - 1/2"	$63.37	$81.05	$66.40	$82.85
5	2"	$101.39	$129.68	$106.24	$132.56
6	3"	$202.77	$259.35	$212.48	$265.11
7	4"	$316.83	$405.24	$332.00	$414.24
8	6"	$633.66	$810.48	$664.00	$828.47
9	8"	$1,013.85	$1,296.75	$1,062.40	$1,325.56
10	10"	$1,457.41	$1,864.09	$1,527.20	$1,905.49
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$4.39	$5.61	$7.24	$9.03
13					
14	EFF				
15	5/8"x3/4"	$0.00	$0.00	$0.00	$0.00
16	3/4"	$0.00	$0.00	$0.00	$0.00
17	1"	$0.00	$0.00	$0.00	$0.00
18	1 - 1/2"	$0.00	$0.00	$0.00	$0.00
19	2"	$0.00	$0.00	$0.00	$0.00
20	3"	$0.00	$0.00	$0.00	$0.00
21	4"	$0.00	$0.00	$0.00	$0.00
22	6"	$0.00	$0.00	$0.00	$0.00
23	8"	$0.00	$0.00	$0.00	$0.00
24	10"	$0.00	$0.00	$0.00	$0.00
25	GALLONAGE CHARGE / MG:				
26	Per Sprinkler Head	$0.06	$0.08	$0.06	$0.07

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Martin / Fox Run
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 15 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$13.92	$17.37
2	3/4"	$12.67	$16.21	$13.92	$17.37
3	1"	$12.67	$16.21	$13.92	$17.37
4	1 - 1/2"	$12.67	$16.21	$13.92	$17.37
5	2"	$12.67	$16.21	$13.92	$17.37
6	3"	$12.67	$16.21	$13.92	$17.37
7	4"	$12.67	$16.21	$13.92	$17.37
8	6"	$12.67	$16.21	$13.92	$17.37
9	8"	$12.67	$16.21	$13.92	$17.37
10	10"	$12.67	$16.21	$13.92	$17.37
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$7.14	$8.91
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Lake / Holiday Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 16 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$13.16	$16.42
2	3/4"	$12.67	$16.21	$13.16	$16.42
3	1"	$12.67	$16.21	$13.16	$16.42
4	1 - 1/2"	$12.67	$16.21	$13.16	$16.42
5	2"	$12.67	$16.21	$13.16	$16.42
6	3"	$12.67	$16.21	$13.16	$16.42
7	4"	$12.67	$16.21	$13.16	$16.42
8	6"	$12.67	$16.21	$13.16	$16.42
9	8"	$12.67	$16.21	$13.16	$16.42
10	10"	$12.67	$16.21	$13.16	$16.42
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$8.06	$10.06
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN				
16	5/8"x3/4"	$12.67	$16.21	$13.16	$16.42
17	3/4"	$19.01	$24.31	$19.74	$24.63
18	1"	$31.68	$40.52	$32.90	$41.05
19	1 - 1/2"	$63.37	$81.05	$65.80	$82.10
20	2"	$101.39	$129.68	$105.28	$131.36
21	3"	$202.77	$259.35	$210.56	$262.72
22	4"	$316.83	$405.24	$329.00	$410.49
23	6"	$633.66	$810.48	$658.00	$820.99
24	8"	$1,013.85	$1,296.75	$1,052.80	$1,313.58
25	10"	$1,457.41	$1,864.09	$1,513.40	$1,888.27
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$9.67	$12.07

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 17 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$30.16	$37.63
2	3/4"	$12.67	$16.21	$30.16	$37.63
3	1"	$12.67	$16.21	$30.16	$37.63
4	1 - 1/2"	$12.67	$16.21	$30.16	$37.63
5	2"	$12.67	$16.21	$30.16	$37.63
6	3"	$12.67	$16.21	$30.16	$37.63
7	4"	$12.67	$16.21	$30.16	$37.63
8	6"	$12.67	$16.21	$30.16	$37.63
9	8"	$12.67	$16.21	$30.16	$37.63
10	10"	$12.67	$16.21	$30.16	$37.63
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$8.31	$10.37
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 18 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$12.97	$16.18
2	3/4"	$12.67	$16.21	$12.97	$16.18
3	1"	$12.67	$16.21	$12.97	$16.18
4	1 - 1/2"	$12.67	$16.21	$12.97	$16.18
5	2"	$12.67	$16.21	$12.97	$16.18
6	3"	$12.67	$16.21	$12.97	$16.18
7	4"	$12.67	$16.21	$12.97	$16.18
8	6"	$12.67	$16.21	$12.97	$16.18
9	8"	$12.67	$16.21	$12.97	$16.18
10	10"	$12.67	$16.21	$12.97	$16.18
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$4.31	$5.38
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN				
16	5/8"x3/4"	$12.67	$16.21	$12.97	$16.18
17	3/4"	$19.01	$24.31	$19.46	$24.28
18	1"	$31.68	$40.52	$32.43	$40.46
19	1 - 1/2"	$63.37	$81.05	$64.85	$80.91
20	2"	$101.39	$129.68	$103.76	$129.46
21	3"	$202.77	$259.35	$207.52	$258.92
22	4"	$316.83	$405.24	$324.25	$404.57
23	6"	$633.66	$810.48	$648.50	$809.13
24	8"	$1,013.85	$1,296.75	$1,037.60	$1,294.61
25	10"	$1,457.41	$1,864.09	$1,491.55	$1,861.01
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$5.17	$6.45

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Highlands / Leisure Lakes (Covered Bridge)
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 19 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$8.55	$10.67
2	3/4"	$12.67	$16.21	$8.55	$10.67
3	1"	$12.67	$16.21	$8.55	$10.67
4	1 - 1/2"	$12.67	$16.21	$8.55	$10.67
5	2"	$12.67	$16.21	$8.55	$10.67
6	3"	$12.67	$16.21	$8.55	$10.67
7	4"	$12.67	$16.21	$8.55	$10.67
8	6"	$12.67	$16.21	$8.55	$10.67
9	8"	$12.67	$16.21	$8.55	$10.67
10	10"	$12.67	$16.21	$8.55	$10.67
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$1.54	$1.92
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN				
16	5/8"x3/4"	$12.67	$16.21	$8.55	$10.67
17	3/4"	$19.01	$24.31	$12.83	$16.01
18	1"	$31.68	$40.52	$21.38	$26.68
19	1 - 1/2"	$63.37	$81.05	$42.75	$53.34
20	2"	$101.39	$129.68	$68.40	$85.34
21	3"	$202.77	$259.35	$136.80	$170.69
22	4"	$316.83	$405.24	$213.75	$266.70
23	6"	$633.66	$810.48	$427.50	$533.39
24	8"	$1,013.85	$1,296.75	$684.00	$853.43
25	10"	$1,457.41	$1,864.09	$983.25	$1,226.80
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$1.85	$2.31

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 20 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$12.85	$16.03
2	3/4"	$12.67	$16.21	$12.85	$16.03
3	1"	$12.67	$16.21	$12.85	$16.03
4	1 - 1/2"	$12.67	$16.21	$12.85	$16.03
5	2"	$12.67	$16.21	$12.85	$16.03
6	3"	$12.67	$16.21	$12.85	$16.03
7	4"	$12.67	$16.21	$12.85	$16.03
8	6"	$12.67	$16.21	$12.85	$16.03
9	8"	$12.67	$16.21	$12.85	$16.03
10	10"	$12.67	$16.21	$12.85	$16.03
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$7.39	$9.22
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN, MF				
16	5/8"x3/4"	$12.67	$16.21	$12.85	$16.03
17	3/4"	$19.01	$24.31	$19.28	$24.06
18	1"	$31.68	$40.52	$32.13	$40.09
19	1 - 1/2"	$63.37	$81.05	$64.25	$80.16
20	2"	$101.39	$129.68	$102.80	$128.26
21	3"	$202.77	$259.35	$205.60	$256.53
22	4"	$316.83	$405.24	$321.25	$400.82
23	6"	$633.66	$810.48	$642.50	$801.65
24	8"	$1,013.85	$1,296.75	$1,028.00	$1,282.64
25	10"	$1,457.41	$1,864.09	$1,477.75	$1,843.79
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$8.87	$11.07

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 21 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$12.79	$15.96
2	3/4"	$12.67	$16.21	$12.79	$15.96
3	1"	$12.67	$16.21	$12.79	$15.96
4	1 - 1/2"	$12.67	$16.21	$12.79	$15.96
5	2"	$12.67	$16.21	$12.79	$15.96
6	3"	$12.67	$16.21	$12.79	$15.96
7	4"	$12.67	$16.21	$12.79	$15.96
8	6"	$12.67	$16.21	$12.79	$15.96
9	8"	$12.67	$16.21	$12.79	$15.96
10	10"	$12.67	$16.21	$12.79	$15.96
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$8.28	$10.33
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN				
16	5/8"x3/4"	$12.67	$16.21	$12.79	$15.96
17	3/4"	$19.01	$24.31	$19.19	$23.94
18	1"	$31.68	$40.52	$31.98	$39.90
19	1 - 1/2"	$63.37	$81.05	$63.95	$79.79
20	2"	$101.39	$129.68	$102.32	$127.66
21	3"	$202.77	$259.35	$204.64	$255.33
22	4"	$316.83	$405.24	$319.75	$398.95
23	6"	$633.66	$810.48	$639.50	$797.90
24	8"	$1,013.85	$1,296.75	$1,023.20	$1,276.65
25	10"	$1,457.41	$1,864.09	$1,470.85	$1,835.18
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$9.94	$12.40

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 22 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$12.84	$16.02
2	3/4"	$12.67	$16.21	$12.84	$16.02
3	1"	$12.67	$16.21	$12.84	$16.02
4	1 - 1/2"	$12.67	$16.21	$12.84	$16.02
5	2"	$12.67	$16.21	$12.84	$16.02
6	3"	$12.67	$16.21	$12.84	$16.02
7	4"	$12.67	$16.21	$12.84	$16.02
8	6"	$12.67	$16.21	$12.84	$16.02
9	8"	$12.67	$16.21	$12.84	$16.02
10	10"	$12.67	$16.21	$12.84	$16.02
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$4.84	$6.04
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN				
16	5/8"x3/4"	$12.67	$16.21	$12.84	$16.02
17	3/4"	$19.01	$24.31	$19.26	$24.03
18	1"	$31.68	$40.52	$32.10	$40.05
19	1 - 1/2"	$63.37	$81.05	$64.20	$80.10
20	2"	$101.39	$129.68	$102.72	$128.16
21	3"	$202.77	$259.35	$205.44	$256.33
22	4"	$316.83	$405.24	$321.00	$400.51
23	6"	$633.66	$810.48	$642.00	$801.02
24	8"	$1,013.85	$1,296.75	$1,027.20	$1,281.64
25	10"	$1,457.41	$1,864.09	$1,476.60	$1,842.35
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$5.81	$7.25

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 23 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$25.41	$31.70
2	3/4"	$12.67	$16.21	$25.41	$31.70
3	1"	$12.67	$16.21	$25.41	$31.70
4	1 - 1/2"	$12.67	$16.21	$25.41	$31.70
5	2"	$12.67	$16.21	$25.41	$31.70
6	3"	$12.67	$16.21	$25.41	$31.70
7	4"	$12.67	$16.21	$25.41	$31.70
8	6"	$12.67	$16.21	$25.41	$31.70
9	8"	$12.67	$16.21	$25.41	$31.70
10	10"	$12.67	$16.21	$25.41	$31.70
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$7.48	$9.33
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	RES WW ONLY				
16	5/8"x3/4"	$29.84	$38.17	$61.03	$76.15
17	3/4"	$29.84	$38.17	$61.03	$76.15
18	1"	$29.84	$38.17	$61.03	$76.15
19	1 - 1/2"	$29.84	$38.17	$61.03	$76.15
20	2"	$29.84	$38.17	$61.03	$76.15
21	3"	$29.84	$38.17	$61.03	$76.15
22	4"	$29.84	$38.17	$61.03	$76.15
23	6"	$29.84	$38.17	$61.03	$76.15
24	8"	$29.84	$38.17	$61.03	$76.15
25	10"	$29.84	$38.17	$61.03	$76.15
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$0.00	$0.00	$0.00	$0.00

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 24 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$13.28	$16.57
2	3/4"	$12.67	$16.21	$13.28	$16.57
3	1"	$12.67	$16.21	$13.28	$16.57
4	1 - 1/2"	$12.67	$16.21	$13.28	$16.57
5	2"	$12.67	$16.21	$13.28	$16.57
6	3"	$12.67	$16.21	$13.28	$16.57
7	4"	$12.67	$16.21	$13.28	$16.57
8	6"	$12.67	$16.21	$13.28	$16.57
9	8"	$12.67	$16.21	$13.28	$16.57
10	10"	$12.67	$16.21	$13.28	$16.57
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$5.39	$6.73
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 25 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$11.90	$14.85
2	3/4"	$12.67	$16.21	$11.90	$14.85
3	1"	$12.67	$16.21	$11.90	$14.85
4	1 - 1/2"	$12.67	$16.21	$11.90	$14.85
5	2"	$12.67	$16.21	$11.90	$14.85
6	3"	$12.67	$16.21	$11.90	$14.85
7	4"	$12.67	$16.21	$11.90	$14.85
8	6"	$12.67	$16.21	$11.90	$14.85
9	8"	$12.67	$16.21	$11.90	$14.85
10	10"	$12.67	$16.21	$11.90	$14.85
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$3.57	$4.45
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN				
16	5/8"x3/4"	$12.67	$16.21	$11.90	$14.85
17	3/4"	$19.01	$24.31	$17.85	$22.27
18	1"	$31.68	$40.52	$29.75	$37.12
19	1 - 1/2"	$63.37	$81.05	$59.50	$74.24
20	2"	$101.39	$129.68	$95.20	$118.78
21	3"	$202.77	$259.35	$190.40	$237.56
22	4"	$316.83	$405.24	$297.50	$371.19
23	6"	$633.66	$810.48	$595.00	$742.38
24	8"	$1,013.85	$1,296.75	$952.00	$1,187.81
25	10"	$1,457.41	$1,864.09	$1,368.50	$1,707.48
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$4.28	$5.34

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 26 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$18.88	$23.56
2	3/4"	$12.67	$16.21	$18.88	$23.56
3	1"	$12.67	$16.21	$18.88	$23.56
4	1 - 1/2"	$12.67	$16.21	$18.88	$23.56
5	2"	$12.67	$16.21	$18.88	$23.56
6	3"	$12.67	$16.21	$18.88	$23.56
7	4"	$12.67	$16.21	$18.88	$23.56
8	6"	$12.67	$16.21	$18.88	$23.56
9	8"	$12.67	$16.21	$18.88	$23.56
10	10"	$12.67	$16.21	$18.88	$23.56
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$8.38	$10.46
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN				
16	5/8"x3/4"	$12.67	$16.21	$18.88	$23.56
17	3/4"	$19.01	$24.31	$28.32	$35.33
18	1"	$31.68	$40.52	$47.20	$58.89
19	1 - 1/2"	$63.37	$81.05	$94.40	$117.78
20	2"	$101.39	$129.68	$151.04	$188.45
21	3"	$202.77	$259.35	$302.08	$376.91
22	4"	$316.83	$405.24	$472.00	$588.91
23	6"	$633.66	$810.48	$944.00	$1,177.83
24	8"	$1,013.85	$1,296.75	$1,510.40	$1,884.53
25	10"	$1,457.41	$1,864.09	$2,171.20	$2,709.01
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$10.06	$12.55

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Citrus / Point O'Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 27 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$18.44	$23.01
2	3/4"	$12.67	$16.21	$18.44	$23.01
3	1"	$12.67	$16.21	$18.44	$23.01
4	1 - 1/2"	$12.67	$16.21	$18.44	$23.01
5	2"	$12.67	$16.21	$18.44	$23.01
6	3"	$12.67	$16.21	$18.44	$23.01
7	4"	$12.67	$16.21	$18.44	$23.01
8	6"	$12.67	$16.21	$18.44	$23.01
9	8"	$12.67	$16.21	$18.44	$23.01
10	10"	$12.67	$16.21	$18.44	$23.01
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$7.56	$9.43
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN, MF				
16	5/8"x3/4"	$12.67	$16.21	$18.44	$23.01
17	3/4"	$19.01	$24.31	$27.66	$34.51
18	1"	$31.68	$40.52	$46.10	$57.52
19	1 - 1/2"	$63.37	$81.05	$92.20	$115.04
20	2"	$101.39	$129.68	$147.52	$184.06
21	3"	$202.77	$259.35	$295.04	$368.12
22	4"	$316.83	$405.24	$461.00	$575.19
23	6"	$633.66	$810.48	$922.00	$1,150.38
24	8"	$1,013.85	$1,296.75	$1,475.20	$1,840.61
25	10"	$1,457.41	$1,864.09	$2,120.60	$2,645.87
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$9.07	$11.32

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 28 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$12.97	$16.18
2	3/4"	$12.67	$16.21	$12.97	$16.18
3	1"	$12.67	$16.21	$12.97	$16.18
4	1 - 1/2"	$12.67	$16.21	$12.97	$16.18
5	2"	$12.67	$16.21	$12.97	$16.18
6	3"	$12.67	$16.21	$12.97	$16.18
7	4"	$12.67	$16.21	$12.97	$16.18
8	6"	$12.67	$16.21	$12.97	$16.18
9	8"	$12.67	$16.21	$12.97	$16.18
10	10"	$12.67	$16.21	$12.97	$16.18
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$5.05	$6.30
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN				
16	5/8"x3/4"	$12.67	$16.21	$12.97	$16.18
17	3/4"	$19.01	$24.31	$19.46	$24.28
18	1"	$31.68	$40.52	$32.43	$40.46
19	1 - 1/2"	$63.37	$81.05	$64.85	$80.91
20	2"	$101.39	$129.68	$103.76	$129.46
21	3"	$202.77	$259.35	$207.52	$258.92
22	4"	$316.83	$405.24	$324.25	$404.57
23	6"	$633.66	$810.48	$648.50	$809.13
24	8"	$1,013.85	$1,296.75	$1,037.60	$1,294.61
25	10"	$1,457.41	$1,864.09	$1,491.55	$1,861.01
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$6.06	$7.56

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 29 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$21.99	$27.44
2	3/4"	$12.67	$16.21	$21.99	$27.44
3	1"	$12.67	$16.21	$21.99	$27.44
4	1 - 1/2"	$12.67	$16.21	$21.99	$27.44
5	2"	$12.67	$16.21	$21.99	$27.44
6	3"	$12.67	$16.21	$21.99	$27.44
7	4"	$12.67	$16.21	$21.99	$27.44
8	6"	$12.67	$16.21	$21.99	$27.44
9	8"	$12.67	$16.21	$21.99	$27.44
10	10"	$12.67	$16.21	$21.99	$27.44
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$8.08	$10.08
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 30 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	GEN				
1	5/8"x3/4"	$12.67	$16.21	$19.91	$24.84
2	3/4"	$19.01	$24.31	$29.87	$37.27
3	1"	$31.68	$40.52	$49.78	$62.11
4	1 - 1/2"	$63.37	$81.05	$99.55	$124.21
5	2"	$101.39	$129.68	$159.28	$198.73
6	3"	$202.77	$259.35	$318.56	$397.47
7	4"	$316.83	$405.24	$497.75	$621.04
8	6"	$633.66	$810.48	$995.50	$1,242.09
9	8"	$1,013.85	$1,296.75	$1,592.80	$1,987.34
10	10"	$1,457.41	$1,864.09	$2,289.65	$2,856.80
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$4.39	$5.61	$7.83	$9.77

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended. 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 31 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$14.08	$17.57
2	3/4"	$12.67	$16.21	$14.08	$17.57
3	1"	$12.67	$16.21	$14.08	$17.57
4	1 - 1/2"	$12.67	$16.21	$14.08	$17.57
5	2"	$12.67	$16.21	$14.08	$17.57
6	3"	$12.67	$16.21	$14.08	$17.57
7	4"	$12.67	$16.21	$14.08	$17.57
8	6"	$12.67	$16.21	$14.08	$17.57
9	8"	$12.67	$16.21	$14.08	$17.57
10	10"	$12.67	$16.21	$14.08	$17.57
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$3.80	$4.74
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	RES WW ONLY				
16	5/8"x3/4"	$23.45	$29.99	$25.27	$31.53
17	3/4"	$23.45	$29.99	$25.27	$31.53
18	1"	$23.45	$29.99	$25.27	$31.53
19	1 - 1/2"	$23.45	$29.99	$25.27	$31.53
20	2"	$23.45	$29.99	$25.27	$31.53
21	3"	$23.45	$29.99	$25.27	$31.53
22	4"	$23.45	$29.99	$25.27	$31.53
23	6"	$23.45	$29.99	$25.27	$31.53
24	8"	$23.45	$29.99	$25.27	$31.53
25	10"	$23.45	$29.99	$25.27	$31.53
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$0.00	$0.00	$0.00	$0.00

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 32 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	GEN				
29	5/8"x3/4"	$12.67	$16.21	$14.08	$17.57
30	3/4"	$19.01	$24.31	$21.12	$26.35
31	1"	$31.68	$40.52	$35.20	$43.92
32	1 - 1/2"	$63.37	$81.05	$70.40	$87.84
33	2"	$101.39	$129.68	$112.64	$140.54
34	3"	$202.77	$259.35	$225.28	$281.08
35	4"	$316.83	$405.24	$352.00	$439.19
36	6"	$633.66	$810.48	$704.00	$878.38
37	8"	$1,013.85	$1,296.75	$1,126.40	$1,405.41
38	10"	$1,457.41	$1,864.09	$1,619.20	$2,020.28
39	GALLONAGE CHARGE / MG:				
40	All Gallonage	$4.39	$5.61	$4.56	$5.69

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 33 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $65**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$8.00	$9.98
2	3/4"	$12.67	$16.21	$8.00	$9.98
3	1"	$12.67	$16.21	$8.00	$9.98
4	1 - 1/2"	$12.67	$16.21	$8.00	$9.98
5	2"	$12.67	$16.21	$8.00	$9.98
6	3"	$12.67	$16.21	$8.00	$9.98
7	4"	$12.67	$16.21	$8.00	$9.98
8	6"	$12.67	$16.21	$8.00	$9.98
9	8"	$12.67	$16.21	$8.00	$9.98
10	10"	$12.67	$16.21	$8.00	$9.98
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$2.19	$2.73
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN				
16	5/8"x3/4"	$12.67	$16.21	$8.00	$9.98
17	3/4"	$19.01	$24.31	$12.00	$14.97
18	1"	$31.68	$40.52	$20.00	$24.95
19	1 - 1/2"	$63.37	$81.05	$40.00	$49.91
20	2"	$101.39	$129.68	$64.00	$79.85
21	3"	$202.77	$259.35	$128.00	$159.71
22	4"	$316.83	$405.24	$200.00	$249.54
23	6"	$633.66	$810.48	$400.00	$499.08
24	8"	$1,013.85	$1,296.75	$640.00	$798.53
25	10"	$1,457.41	$1,864.09	$920.00	$1,147.88
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$2.63	$3.28

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 34 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	EMERG TEMP				
28	5/8"x3/4"	$12.67	$16.21	$8.00	$9.98
29	3/4"	$12.67	$16.21	$8.00	$9.98
30	1"	$12.67	$16.21	$8.00	$9.98
31	1 - 1/2"	$12.67	$16.21	$8.00	$9.98
32	2"	$12.67	$16.21	$8.00	$9.98
33	3"	$12.67	$16.21	$8.00	$9.98
34	4"	$12.67	$16.21	$8.00	$9.98
35	6"	$12.67	$16.21	$8.00	$9.98
36	8"	$12.67	$16.21	$8.00	$9.98
37	10"	$12.67	$16.21	$8.00	$9.98
38	GALLONAGE CHARGE / MG:				
39	All Gallonage	$4.39	$5.61	$2.63	$3.28

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 35 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RESIDENTIAL				
1	5/8"x3/4"	$12.67	$16.21	$19.69	$24.57
2	3/4"	$12.67	$16.21	$19.69	$24.57
3	1"	$12.67	$16.21	$19.69	$24.57
4	1 - 1/2"	$12.67	$16.21	$19.69	$24.57
5	2"	$12.67	$16.21	$19.69	$24.57
6	3"	$12.67	$16.21	$19.69	$24.57
7	4"	$12.67	$16.21	$19.69	$24.57
8	6"	$12.67	$16.21	$19.69	$24.57
9	8"	$12.67	$16.21	$19.69	$24.57
10	10"	$12.67	$16.21	$19.69	$24.57
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$8.41	$10.49
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN				
16	5/8"x3/4"	$12.67	$16.21	$19.69	$24.57
17	3/4"	$19.01	$24.31	$29.54	$36.86
18	1"	$31.68	$40.52	$49.23	$61.42
19	1 - 1/2"	$63.37	$81.05	$98.45	$122.84
20	2"	$101.39	$129.68	$157.52	$196.54
21	3"	$202.77	$259.35	$315.04	$393.08
22	4"	$316.83	$405.24	$492.25	$614.18
23	6"	$633.66	$810.48	$984.50	$1,228.36
24	8"	$1,013.85	$1,296.75	$1,575.20	$1,965.38
25	10"	$1,457.41	$1,864.09	$2,264.35	$2,825.23
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$10.09	$12.59

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ *Refer to Appendix D for documentation of the interim increase.*

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 36 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $65**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	GEN				
1	5/8"x3/4"	$12.67	$16.21	$15.59	$19.45
2	3/4"	$19.01	$24.31	$23.39	$29.18
3	1"	$31.68	$40.52	$38.98	$48.64
4	1 - 1/2"	$63.37	$81.05	$77.95	$97.26
5	2"	$101.39	$129.68	$124.72	$155.61
6	3"	$202.77	$259.35	$249.44	$311.23
7	4"	$316.83	$405.24	$389.75	$486.29
8	6"	$633.66	$810.48	$779.50	$972.58
9	8"	$1,013.85	$1,296.75	$1,247.20	$1,556.13
10	10"	$1,457.41	$1,864.09	$1,792.85	$2,236.94
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$4.39	$5.61	$3.92	$4.89

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 38 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	GEN, PUBLIC AUTH, SS				
28	5/8"x3/4"	$12.67	$16.21	$12.42	$15.50
29	3/4"	$19.01	$24.31	$18.63	$23.24
30	1"	$31.68	$40.52	$31.05	$38.74
31	1 - 1/2"	$63.37	$81.05	$62.10	$77.48
32	2"	$101.39	$129.68	$99.36	$123.97
33	3"	$202.77	$259.35	$198.72	$247.94
34	4"	$316.83	$405.24	$310.50	$387.41
35	6"	$633.66	$810.48	$621.00	$774.82
36	8"	$1,013.85	$1,296.75	$993.60	$1,239.71
37	10"	$1,457.41	$1,864.09	$1,428.30	$1,782.09
38	GALLONAGE CHARGE / MG:				
39	All Gallonage	$4.39	$5.61	$3.68	$4.59

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 39 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$17.88	$22.31
2	3/4"	$12.67	$16.21	$17.88	$22.31
3	1"	$12.67	$16.21	$17.88	$22.31
4	1 - 1/2"	$12.67	$16.21	$17.88	$22.31
5	2"	$12.67	$16.21	$17.88	$22.31
6	3"	$12.67	$16.21	$17.88	$22.31
7	4"	$12.67	$16.21	$17.88	$22.31
8	6"	$12.67	$16.21	$17.88	$22.31
9	8"	$12.67	$16.21	$17.88	$22.31
10	10"	$12.67	$16.21	$17.88	$22.31
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$9.07	$11.32
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	RES WW ONLY				
16	5/8"x3/4"	$28.81	$36.85	$58.39	$72.85
17	3/4"	$28.81	$36.85	$58.39	$72.85
18	1"	$28.81	$36.85	$58.39	$72.85
19	1 - 1/2"	$28.81	$36.85	$58.39	$72.85
20	2"	$28.81	$36.85	$58.39	$72.85
21	3"	$28.81	$36.85	$58.39	$72.85
22	4"	$28.81	$36.85	$58.39	$72.85
23	6"	$28.81	$36.85	$58.39	$72.85
24	8"	$28.81	$36.85	$58.39	$72.85
25	10"	$28.81	$36.85	$58.39	$72.85
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$0.00	$0.00	$0.00	$0.00

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 40 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$12.04	$15.02
2	3/4"	$12.67	$16.21	$12.04	$15.02
3	1"	$12.67	$16.21	$12.04	$15.02
4	1 - 1/2"	$12.67	$16.21	$12.04	$15.02
5	2"	$12.67	$16.21	$12.04	$15.02
6	3"	$12.67	$16.21	$12.04	$15.02
7	4"	$12.67	$16.21	$12.04	$15.02
8	6"	$12.67	$16.21	$12.04	$15.02
9	8"	$12.67	$16.21	$12.04	$15.02
10	10"	$12.67	$16.21	$12.04	$15.02
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$3.77	$4.70
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN, MF				
16	5/8"x3/4"	$12.67	$16.21	$12.04	$15.02
17	3/4"	$19.01	$24.31	$18.06	$22.53
18	1"	$31.68	$40.52	$30.10	$37.56
19	1 - 1/2"	$63.37	$81.05	$60.20	$75.11
20	2"	$101.39	$129.68	$96.32	$120.18
21	3"	$202.77	$259.35	$192.64	$240.36
22	4"	$316.83	$405.24	$301.00	$375.56
23	6"	$633.66	$810.48	$602.00	$751.12
24	8"	$1,013.85	$1,296.75	$963.20	$1,201.78
25	10"	$1,457.41	$1,864.09	$1,384.60	$1,727.57
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$4.52	$5.64

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 41 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$12.67	$16.21	$10.13	$12.64
2	3/4"	$12.67	$16.21	$10.13	$12.64
3	1"	$12.67	$16.21	$10.13	$12.64
4	1 - 1/2"	$12.67	$16.21	$10.13	$12.64
5	2"	$12.67	$16.21	$10.13	$12.64
6	3"	$12.67	$16.21	$10.13	$12.64
7	4"	$12.67	$16.21	$10.13	$12.64
8	6"	$12.67	$16.21	$10.13	$12.64
9	8"	$12.67	$16.21	$10.13	$12.64
10	10"	$12.67	$16.21	$10.13	$12.64
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.66	$4.68	$2.51	$3.13
13	All Excess Gallons	$0.00	$0.00	$0.00	$0.00
14					
15	GEN				
16	5/8"x3/4"	$12.67	$16.21	$10.13	$12.64
17	3/4"	$19.01	$24.31	$15.20	$18.97
18	1"	$31.68	$40.52	$25.33	$31.60
19	1 - 1/2"	$63.37	$81.05	$50.65	$63.20
20	2"	$101.39	$129.68	$81.04	$101.11
21	3"	$202.77	$259.35	$162.08	$202.23
22	4"	$316.83	$405.24	$253.25	$315.98
23	6"	$633.66	$810.48	$506.50	$631.96
24	8"	$1,013.85	$1,296.75	$810.40	$1,011.14
25	10"	$1,457.41	$1,864.09	$1,164.95	$1,453.51
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.39	$5.61	$3.01	$3.76

1/ Refer to staff recommendation dated 9/21/95, Schedule 2, for documentation, ordered by the FPSC on 9/26/95.
2/ Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 42 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$19.40	$24.81	N/A	$24.21
2	3/4"	$19.40	$24.81	N/A	$24.21
3	1"	$19.40	$24.81	N/A	$24.21
4	1 - 1/2"	$19.40	$24.81	N/A	$24.21
5	2"	$19.40	$24.81	N/A	$24.21
6	3"	$19.40	$24.81	N/A	$24.21
7	4"	$19.40	$24.81	N/A	$24.21
8	6"	$19.40	$24.81	N/A	$24.21
9	8"	$19.40	$24.81	N/A	$24.21
10	10"	$19.40	$24.81	N/A	$24.21
11	GALLONAGE CHARGE / MG:				
12	0 - 10,000	$3.97	$5.08	N/A	$4.95
13	All Excess Gallons	$0.00	$0.00	N/A	$0.00
14					
15	GEN, MF				
16	5/8"x3/4"	$19.40	$24.81	N/A	$24.21
17	3/4"	$19.40	$24.81	N/A	$24.21
18	1"	$48.52	$62.06	N/A	$60.54
19	1 - 1/2"	$97.02	$124.09	N/A	$121.05
20	2"	$155.25	$198.57	N/A	$193.71
21	3"	$310.50	$397.14	N/A	$387.41
22	4"	$485.17	$620.55	N/A	$605.35
23	6"	$970.31	$1,241.07	N/A	$1,210.66
24	8"	$970.31	$1,241.07	N/A	$1,210.66
25	10"	N/A	N/A	N/A	N/A
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$4.75	$6.08	N/A	$5.93

1/ This plant was not part of Docket No. 920199-WS and therefore no capped bill rate was designed for it. Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase. Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 43 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		**RATES FOR BILLS CAPPED AT $65**	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$13.11	$16.77	N/A	$16.36
2	3/4"	$13.11	$16.77	N/A	$16.36
3	1"	$13.11	$16.77	N/A	$16.36
4	1 - 1/2"	$13.11	$16.77	N/A	$16.36
5	2"	$13.11	$16.77	N/A	$16.36
6	3"	$13.11	$16.77	N/A	$16.36
7	4"	$13.11	$16.77	N/A	$16.36
8	6"	$13.11	$16.77	N/A	$16.36
9	8"	$13.11	$16.77	N/A	$16.36
10	10"	$13.11	$16.77	N/A	$16.36
11	GALLONAGE CHARGE / MG:				
12	0 - 10,000	$3.01	$3.85	N/A	$3.76
13	All Excess Gallons	$0.00	$0.00	N/A	$0.00

1/ This plant was not part of Docket No. 920199-WS and therefore no capped bill rate was designed for it. Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ *For non-uniform plants the present rates are multiplied by the interim increase.* Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 44 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$15.45	$19.76	N/A	$19.28
2	3/4"	$15.45	$19.76	N/A	$19.28
3	1"	$15.45	$19.76	N/A	$19.28
4	1 - 1/2"	$15.45	$19.76	N/A	$19.28
5	2"	$15.45	$19.76	N/A	$19.28
6	3"	$15.45	$19.76	N/A	$19.28
7	4"	$15.45	$19.76	N/A	$19.28
8	6"	$15.45	$19.76	N/A	$19.28
9	8"	$15.45	$19.76	N/A	$19.28
10	10"	$15.45	$19.76	N/A	$19.28
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$3.86	$4.94	N/A	$4.82
13	All Excess Gallons	$0.00	$0.00	N/A	$0.00
14					
15	RES WW ONLY				
16	5/8"x3/4"	$27.81	$35.57	N/A	$34.70
17	3/4"	$27.81	$35.57	N/A	$34.70
18	1"	$27.81	$35.57	N/A	$34.70
19	1 - 1/2"	$27.81	$35.57	N/A	$34.70
20	2"	$27.81	$35.57	N/A	$34.70
21	3"	$27.81	$35.57	N/A	$34.70
22	4"	$27.81	$35.57	N/A	$34.70
23	6"	$27.81	$35.57	N/A	$34.70
24	8"	$27.81	$35.57	N/A	$34.70
25	10"	$27.81	$35.57	N/A	$34.70
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$0.00	$0.00	N/A	$0.00

1/ This plant was not part of Docket No. 920199-WS and therefore no capped bill rate was designed for it. Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase. Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 45 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, *applying the interim revenue requirement percentage increase.*

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	GEN				
28	5/8"x3/4"	$15.45	$19.76	N/A	$19.28
29	3/4"	$23.18	$29.65	N/A	$28.92
30	1"	$38.64	$49.42	N/A	$48.21
31	1 - 1/2"	$77.27	$98.83	N/A	$96.41
32	2"	$123.63	$158.13	N/A	$154.25
33	3"	$247.27	$316.27	N/A	$308.52
34	4"	$386.35	$494.16	N/A	$482.05
35	6"	$772.71	$988.33	N/A	$964.11
36	8"	$1,236.34	$1,581.33	N/A	$1,542.58
37	10"	$1,777.23	$2,273.15	N/A	$2,217.45
38	GALLONAGE CHARGE / MG:				
39	All Gallonage	$4.63	$5.92	N/A	$5.78
40					
41	EFF				
42	5/8"x3/4"	$0.00	$0.00	N/A	$0.00
43	3/4"	$0.00	$0.00	N/A	$0.00
44	1"	$0.00	$0.00	N/A	$0.00
45	1 - 1/2"	$0.00	$0.00	N/A	$0.00
46	2"	$0.00	$0.00	N/A	$0.00
47	3"	$0.00	$0.00	N/A	$0.00
48	4"	$0.00	$0.00	N/A	$0.00
49	6"	$0.00	$0.00	N/A	$0.00
50	8"	$0.00	$0.00	N/A	$0.00
51	10"	$0.00	$0.00	N/A	$0.00
52	GALLONAGE CHARGE / MG:				
53	All Gallonage	$0.11	$0.14	N/A	$0.14

1/ This plant was not part of Docket No. 920199-WS and therefore no capped bill rate was designed for it. Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase. Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 46 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$11.10	$14.20	N/A	$13.85
2	3/4"	$11.10	$14.20	N/A	$13.85
3	1"	$11.10	$14.20	N/A	$13.85
4	1 - 1/2"	$11.10	$14.20	N/A	$13.85
5	2"	$11.10	$14.20	N/A	$13.85
6	3"	$11.10	$14.20	N/A	$13.85
7	4"	$11.10	$14.20	N/A	$13.85
8	6"	$11.10	$14.20	N/A	$13.85
9	8"	$11.10	$14.20	N/A	$13.85
10	10"	$11.10	$14.20	N/A	$13.85
11	GALLONAGE CHARGE / MG:				
12	0 - 10,000	$3.20	$4.09	N/A	$3.99
13	All Excess Gallons	$0.00	$0.00	N/A	$0.00
14					
15	GEN, MF, COM WW ONLY,				
16	BULK WW				
17	5/8"x3/4"	$11.10	$14.20	N/A	$13.85
18	3/4"	$16.65	$21.30	N/A	$20.77
19	1"	$22.20	$28.39	N/A	$27.70
20	1 - 1/2"	$55.51	$71.00	N/A	$69.26
21	2"	$88.81	$113.59	N/A	$110.81
22	3"	$177.62	$227.18	N/A	$221.62
23	4"	$277.54	$354.98	N/A	$346.29
24	6"	$555.08	$709.97	N/A	$692.57
25	8"	$888.12	$1,135.94	N/A	$1,108.11
26	10"	$1,276.68	$1,632.92	N/A	$1,592.91
27	GALLONAGE CHARGE / MG:				
28	All Gallonage	$3.85	$4.92	N/A	$4.80

1/ This plant was not part of Docket No. 920199-WS and therefore no capped bill rate was designed for it. Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase. Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 47 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	EFF				
29	5/8"x3/4"	$0.00	$0.00	N/A	$0.00
30	3/4"	$0.00	$0.00	N/A	$0.00
31	1"	$0.00	$0.00	N/A	$0.00
32	1 - 1/2"	$0.00	$0.00	N/A	$0.00
33	2"	$0.00	$0.00	N/A	$0.00
34	3"	$0.00	$0.00	N/A	$0.00
35	4"	$0.00	$0.00	N/A	$0.00
36	6"	$0.00	$0.00	N/A	$0.00
37	8"	$0.00	$0.00	N/A	$0.00
38	10"	$0.00	$0.00	N/A	$0.00
39	GALLONAGE CHARGE / MG:				
40	All Gallonage	$0.25	$0.32	N/A	$0.31
41					
42	MF NON-METERED				
43	5/8"x3/4"	N/A	N/A	N/A	N/A
44	3/4"	N/A	N/A	N/A	N/A
45	1"	N/A	N/A	N/A	N/A
46	1 - 1/2"	N/A	N/A	N/A	N/A
47	2"	N/A	N/A	N/A	N/A
48	3"	$2,010.00	$2,571.00	N/A	$2,508.00
49	4"	N/A	N/A	N/A	N/A
50	6"	N/A	N/A	N/A	N/A
51	8"	N/A	N/A	N/A	N/A
52	10"	N/A	N/A	N/A	N/A
53	GALLONAGE CHARGE / MG:				
54	All Gallonage	$0.00	$0.00	N/A	$0.00

1/ This plant was not part of Docket No. 920199-WS and therefore no capped bill rate was designed for it. Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase. Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 48 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RESIDENTIAL				
1	5/8"x3/4"	$8.31	$10.63	N/A	$10.37
2	3/4"	$8.31	$10.63	N/A	$10.37
3	1"	$8.31	$10.63	N/A	$10.37
4	1 - 1/2"	$8.31	$10.63	N/A	$10.37
5	2"	$8.31	$10.63	N/A	$10.37
6	3"	$8.31	$10.63	N/A	$10.37
7	4"	$8.31	$10.63	N/A	$10.37
8	6"	$8.31	$10.63	N/A	$10.37
9	8"	$8.31	$10.63	N/A	$10.37
10	10"	$8.31	$10.63	N/A	$10.37
11	GALLONAGE CHARGE / MG:				
12	0 - 6,000	$2.48	$3.17	N/A	$3.09
13	All Excess Gallons	$0.00	$0.00	N/A	$0.00
14					
15	GENERAL				
16	5/8"x3/4"	$8.31	$10.63	N/A	$10.37
17	3/4"	$12.47	$15.95	N/A	$15.56
18	1"	$20.78	$26.58	N/A	$25.93
19	1 - 1/2"	$41.57	$53.17	N/A	$51.87
20	2"	$66.51	$85.07	N/A	$82.98
21	3"	$133.01	$170.13	N/A	$165.96
22	4"	$207.83	$265.82	N/A	$259.31
23	6"	$415.66	$531.65	N/A	$518.62
24	8"	N/A	N/A	N/A	N/A
25	10"	N/A	N/A	N/A	N/A
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$2.98	$3.81	N/A	$3.72

1/ This plant was not part of Docket No. 920199-WS and therefore no capped bill rate was designed for it. Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase. Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 49 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	*Class/Meter Size*	*Present Rates*	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES WW ONLY				
1	5/8"x3/4"	$13.33	$17.05	N/A	$16.63
2	3/4"	$13.33	$17.05	N/A	$16.63
3	1"	$13.33	$17.05	N/A	$16.63
4	1 - 1/2"	$13.33	$17.05	N/A	$16.63
5	2"	$13.33	$17.05	N/A	$16.63
6	3"	$13.33	$17.05	N/A	$16.63
7	4"	$13.33	$17.05	N/A	$16.63
8	6"	$13.33	$17.05	N/A	$16.63
9	8"	$13.33	$17.05	N/A	$16.63
10	10"	$13.33	$17.05	N/A	$16.63
11	GALLONAGE CHARGE / MG:				
12	All Gallonage	$0.00	$0.00	N/A	$0.00

1/ This plant was not part of Docket No. 920199-WS and therefore no capped bill rate was designed for it. Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase. Refer to Appendix D for documentation of the interim increase.

SCHEDULE OF INTERIM WASTEWATER RATES BASED ON FPSC ORDERED CAPPED RATES - 1995
Using the Staff Recommended Rates From Bills Capped at $65 for Consumption at 6,000 gallons

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [ ] Wastewater [x]
Interim [x] Final [ ]

FPSC
Schedule: Interim Rate Summary
Page 50 of 50
Preparer: Bencini

Explanation: Provide a schedule of interim rate comparison using Docket # 950495-WS and the staff recommended rates from bills capped at $65.00, applying the interim revenue requirement percentage increase.

	(1)	(2)	(3)	(4)	(5)
		FILED RATES - DOCKET NO. 950495-WS		RATES FOR BILLS CAPPED AT $65	
Line No.	Class/Meter Size	Present Rates	1995 Interim Rates From Docket No. 950495-WS	Present Rates 1/	1995 Interim Increase of 24.77% Applied 2/
	RES				
1	5/8"x3/4"	$8.49	$10.86	N/A	$10.59
2	3/4"	$8.49	$10.86	N/A	$10.59
3	1"	$8.49	$10.86	N/A	$10.59
4	1 - 1/2"	$8.49	$10.86	N/A	$10.59
5	2"	$8.49	$10.86	N/A	$10.59
6	3"	$8.49	$10.86	N/A	$10.59
7	4"	$8.49	$10.86	N/A	$10.59
8	6"	$8.49	$10.86	N/A	$10.59
9	8"	$8.49	$10.86	N/A	$10.59
10	10"	$8.49	$10.86	N/A	$10.59
11	GALLONAGE CHARGE / MG:				
12	0 - 9,725	$1.56	$2.00	N/A	$1.95
13	All Excess Gallons	$0.00	$0.00	N/A	$0.00
14					
15	GEN				
16	5/8"x3/4"	$8.49	$10.86	N/A	$10.59
17	3/4"	N/A	N/A	N/A	N/A
18	1"	$21.22	$27.14	N/A	$26.48
19	1 - 1/2"	$42.49	$54.35	N/A	$53.01
20	2"	$67.91	$86.86	N/A	$84.73
21	3"	$135.97	$173.91	N/A	$169.65
22	4"	$212.47	$271.76	N/A	$265.10
23	6"	N/A	N/A	N/A	N/A
24	8"	N/A	N/A	N/A	N/A
25	10"	N/A	N/A	N/A	N/A
26	GALLONAGE CHARGE / MG:				
27	All Gallonage	$1.56	$2.00	N/A	$1.95

1/ This plant was not part of Docket No. 920199-WS and therefore no capped bill rate was designed for it. Present rates include any rate cases or indexes which have occurred since Docket No. 920199-WS.
2/ For non-uniform plants the present rates are multiplied by the interim increase. Refer to Appendix D for documentation of the interim increase.

SUMMARY OF FPSC PRESENT, REQUIRED AND REQUESTED SALES REVENUES BY PLANT - 1995 (CAPPED RATES)
WATER

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
WATER PLANTS	**1995 REQUIRED WATER SALES REVENUES**				**1995 REQUESTED WATER SALES REVENUES**			
Line No. Plant	Present	Required Revenue Increase	Required Income	Required Revenue Increase %	Present	Requested Revenue Increase	Requested Income	Requested Revenue Increase %
Uniform Plants								
1 Amelia Island	481,885	(8,629)	473,256	(1.79%)	481,885	107,744	589,629	22.36%
2 Apache Shores	35,093	7,562	42,655	21.55%	35,093	7,961	43,054	22.69%
3 Apple Valley	174,272	109,261	283,533	62.70%	174,272	39,664	213,936	22.76%
4 Bay Lake Estates	28,728	8,971	37,699	31.23%	28,728	6,490	35,218	22.59%
5 Beacon Hills	590,907	296,807	887,714	50.23%	590,907	131,757	722,664	22.30%
6 Beecher's Point	29,919	53,859	83,778	180.02%	29,919	6,770	36,689	22.63%
7 Burnt Store	459,886	315,852	775,738	68.68%	459,886	104,064	563,950	22.63%
8 Carlton Village	27,799	26,018	53,817	93.59%	27,799	6,295	34,094	22.64%
9 Chuluota	242,801	36,934	279,735	15.21%	242,801	55,031	297,832	22.67%
10 Citrus Park	63,182	11,950	75,132	18.91%	63,182	14,339	77,521	22.69%
11 Citrus Springs	513,211	(14,439)	498,772	(2.81%)	513,211	116,772	629,983	22.75%
12 Crystal River Highl.	32,703	(9,837)	22,866	(30.08%)	32,703	7,429	40,132	22.72%
13 Daetwyler Shores	36,200	21,508	57,708	59.41%	36,200	8,122	44,322	22.44%
14 Deltona	4,583,939	627,623	5,211,562	13.69%	4,583,939	1,030,389	5,614,328	22.48%
15 Dof Ray Manor	31,512	11,241	42,753	35.67%	31,512	7,110	38,622	22.56%
16 Druid Hills	83,352	28,431	111,783	34.11%	83,352	19,005	102,357	22.80%
17 East Lk Harris Est	29,847	46,882	76,729	157.07%	29,847	6,776	36,623	22.70%
18 Fern Park	42,613	11,007	53,620	25.83%	42,613	9,724	52,337	22.82%
19 Fern Terrace	23,123	21,963	45,086	94.98%	23,123	5,188	28,311	22.44%
20 Fisherman's Haven	24,881	13,128	38,009	52.76%	24,881	5,640	30,521	22.67%
21 Fountains	19,048	29,940	48,988	157.18%	19,048	4,318	23,366	22.67%
22 Fox Run	61,818	32,359	94,177	52.35%	61,818	13,968	75,786	22.60%
23 Friendly Center	7,374	923	8,297	12.52%	7,374	1,662	9,036	22.54%
24 Golden Terrace	27,654	16,662	44,316	60.25%	27,654	6,261	33,915	22.64%
25 Gospel Island Est	5,503	1,729	7,232	31.42%	5,503	1,246	6,749	22.64%
26 Grand Terrace	42,857	(6,276)	36,581	(14.64%)	42,857	9,749	52,606	22.75%
27 Harmony Homes	21,114	11,912	33,026	56.42%	21,114	4,772	25,886	22.60%
28 Hermits Cove	45,528	23,071	68,599	50.67%	45,528	10,332	55,860	22.69%
29 Hobby Hills	23,339	1,110	24,449	4.76%	23,339	5,277	28,616	22.61%
30 Holiday Haven	28,047	12,971	41,018	46.25%	28,047	6,353	34,400	22.65%
31 Holiday Heights	18,838	11,091	29,929	58.88%	18,838	4,245	23,083	22.53%
32 Imperial Mobile Terr	43,336	15,701	59,037	36.23%	43,336	9,824	53,160	22.67%
33 Intercession City	103,349	(6,365)	96,984	(6.16%)	103,349	23,351	126,700	22.59%
34 Interlachen /Park Manor	59,698	9,392	69,090	15.73%	59,698	13,553	73,251	22.70%
35 Jungle Den	27,010	1,447	28,457	5.36%	27,010	6,110	33,120	22.62%
36 Keystone Heights	267,298	59,851	327,149	22.39%	267,298	60,400	327,698	22.60%
37 Kingswood	17,148	(855)	16,293	(4.99%)	17,148	3,869	21,017	22.56%
38 Lake Ajay Estates	58,933	34,323	93,256	58.24%	58,933	13,333	72,266	22.62%
39 Lake Brantley	19,895	16,558	36,453	83.23%	19,895	4,486	24,381	22.55%
40 Lake Conway Park	25,336	9,683	35,019	38.22%	25,336	5,759	31,095	22.73%
41 Lake Harriet Estates	51,860	23,426	75,286	45.17%	51,860	11,821	63,681	22.79%
42 Lakeview Villas	5,614	2,752	8,366	49.02%	5,614	1,274	6,888	22.69%
43 Leilani Heights	78,801	35,191	113,992	44.66%	78,801	18,094	96,895	22.96%
44 Leisure Lakes	51,053	25,380	76,433	49.71%	51,053	11,606	62,659	22.73%
45 Marco Shores	171,075	133,174	304,249	77.85%	171,075	38,773	209,848	22.66%
46 Marion Oaks	901,746	(7,634)	894,112	(0.85%)	901,746	204,540	1,106,286	22.68%
47 Meredith Manor	145,404	30,976	176,380	21.30%	145,404	33,256	178,660	22.87%
48 Morningview	15,156	12,785	27,941	84.36%	15,156	3,423	18,579	22.59%
49 Oak Forest	36,368	6,487	42,855	17.84%	36,368	8,186	44,554	22.51%
50 Oakwood	47,361	378	47,739	0.80%	47,361	10,740	58,101	22.68%
51 Palisades	62,136	2,397	64,533	3.86%	62,136	14,105	76,241	22.70%
52 Palm Port	24,392	13,070	37,462	53.58%	24,392	5,522	29,914	22.64%
53 Palm Terrace	428,360	(133,743)	294,617	(31.22%)	428,360	97,329	525,689	22.72%

SUMMARY OF FPSC PRESENT, REQUIRED AND REQUESTED SALES REVENUES BY PLANT - 1995 (CAPPED RATES)
WATER

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	WATER PLANTS	**1995 REQUIRED WATER SALES REVENUES**				**1995 REQUESTED WATER SALES REVENUES**			
Line No.	Plant	Present	Required Revenue Increase	Required Income	Required Revenue Increase %	Present	Requested Revenue Increase	Requested Income	Requested Revenue Increase %
54	Palms Mobile Home	11,179	29,045	40,224	259.82%	11,179	2,530	13,709	22.63%
55	Picciola Island	26,247	13,844	40,091	52.75%	26,247	5,917	32,164	22.54%
56	Pine Ridge Estates	293,362	49,659	343,021	16.93%	293,362	66,569	359,931	22.69%
57	Pine Ridge	73,974	467	74,441	0.63%	73,974	16,761	90,735	22.66%
58	Piney Woods	41,515	31,114	72,629	74.95%	41,515	9,467	50,982	22.80%
59	Point O' Woods	92,256	60,145	152,401	65.19%	92,256	20,974	113,230	22.73%
60	Pomona Park	36,777	18,397	55,174	50.02%	36,777	8,325	45,102	22.64%
61	Postmaster Village	55,519	19,188	74,707	34.56%	55,519	12,523	68,042	22.56%
62	Quail Ridge	12,020	14,253	26,273	118.58%	12,020	2,719	14,739	22.62%
63	River Grove	36,932	3,975	40,907	10.76%	36,932	8,357	45,289	22.63%
64	River Park	70,776	23,750	94,526	33.56%	70,776	16,059	86,835	22.69%
65	Rosemont/Rolling Green	73,715	13,276	86,991	18.01%	73,715	16,686	90,401	22.64%
66	Salt Springs	116,406	(11,867)	104,539	(10.19%)	116,406	26,445	142,851	22.72%
67	Samira Villas	6,352	(1,335)	5,017	(21.02%)	6,352	1,437	7,789	22.62%
68	Silver Lake Est/Western Shores	216,137	138,383	354,520	64.03%	216,137	48,393	264,530	22.39%
69	Silver Lake Oaks	11,523	9,053	20,576	78.56%	11,523	2,602	14,125	22.58%
70	Skycrest	23,054	57,349	80,403	248.76%	23,054	5,242	28,296	22.74%
71	St. John's Highlands	19,532	8,466	27,998	43.34%	19,532	4,433	23,965	22.70%
72	Stone Mountain	7,027	3,437	10,464	48.91%	7,027	1,588	8,615	22.60%
73	Sugar Mill	193,500	61,734	255,234	31.90%	193,500	43,742	237,242	22.61%
74	Sugar Mill Woods	499,807	225,619	725,426	45.14%	499,807	112,130	611,937	22.43%
75	Sunny Hills	167,807	28,858	196,665	17.20%	167,807	38,023	205,830	22.66%
76	Sunshine Parkway	61,126	17,034	78,160	27.87%	61,126	13,867	74,993	22.69%
77	Tropical Park	117,721	38,298	156,019	32.53%	117,721	26,541	144,262	22.55%
78	University Shores	704,939	155,512	860,451	22.06%	704,939	161,423	866,362	22.90%
79	Venetian Village	27,981	17,458	45,439	62.39%	27,981	6,341	34,322	22.66%
80	Welaka/Saratoga Harbour	43,010	3,619	46,629	8.41%	43,010	9,725	52,735	22.61%
81	Westmont	31,363	11,062	42,425	35.27%	31,363	7,109	38,472	22.67%
82	Windsong	38,106	4,732	42,838	12.42%	38,106	8,605	46,711	22.58%
83	Woodmere	300,016	51,399	351,415	17.13%	300,016	68,542	368,558	22.85%
84	Wootens	6,534	5,610	12,144	85.86%	6,534	1,482	8,016	22.68%
85	Zephyr Shores	71,962	48,315	120,277	67.14%	71,962	16,272	88,234	22.61%
	TOTAL - WATER UNIFORM	**13,966,477**	**3,185,807**	**17,152,284**	**22.81%**	**13,966,477**	**3,154,636**	**17,121,113**	**22.59%**
	Non-Uniform Plants								
86	Buena Ventura Lakes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
87	Deep Creek	1,515,619	307,413	1,823,032	20.28%	1,515,619	342,542	1,858,161	22.60%
88	Enterprise	68,732	(6,330)	62,402	(9.21%)	68,732	-15,547	84,279	22.62%
89	Geneva Lake Estates	29,144	6,258	35,402	21.47%	29,144	6,616	35,760	22.70%
90	Keystone Club Estates	28,934	27,758	56,692	95.94%	28,934	6,571	35,505	22.71%
91	Lakeside	13,954	47,103	61,057	337.56%	13,954	3,170	17,124	22.72%
92	Lehigh	1,977,053	465,546	2,442,599	23.55%	1,977,053	446,883	2,423,936	22.60%
93	Marco Island	7,983,331	1,482,414	9,465,745	18.57%	7,983,331	1,806,799	9,790,130	22.63%
94	Palm Valley	37,675	230,489	268,164	611.78%	37,675	8,497	46,172	22.55%
95	Remington Forest	19,224	16,906	36,130	87.94%	19,224	4,356	23,580	22.66%
96	Spring Gardens	19,306	740	20,046	3.83%	19,306	4,351	23,657	22.54%
97	Valencia Terrace	45,780	47,004	92,784	102.67%	45,780	10,334	56,114	22.57%
	TOTAL - WATER NON-UNIFORM	**11,738,752**	**2,625,301**	**14,364,053**	**22.36%**	**11,738,752**	**2,655,666**	**14,394,418**	**22.62%**
	TOTAL - WATER FPSC PLANTS	**25,705,229**	**5,811,108**	**31,516,337**	**22.61%**	**25,705,229**	**5,810,302**	**31,515,531**	**22.60%**

SUMMARY OF FPSC PRESENT, REQUIRED AND REQUESTED SALES REVENUES BY PLANT - 1995 (CAPPED RATES)
SEWER

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SEWER PLANTS	**1995 REQUIRED SEWER SALES REVENUES**				**1995 REQUESTED SEWER SALES REVENUES**			
Line No. Plant	Present	Required Revenue Increase	Required Income	Required Revenue Increase %	Present	Requested Revenue Increase	Requested Income	Requested Revenue Increase %
Uniform Plants								
1 Amelia Island	959,769	162,202	1,121,971	16.90%	959,769	238,293	1,198,062	24.83%
2 Apache Shores	35,518	6,971	42,489	19.63%	35,518	8,808	44,326	24.80%
3 Apple Valley	55,013	14,745	69,758	26.80%	55,013	13,611	68,624	24.74%
4 Beacon Hills	1,159,065	60,631	1,219,696	5.23%	1,159,065	287,656	1,446,721	24.82%
5 Beecher's Point	31,888	51,032	82,920	160.04%	31,888	7,903	39,791	24.78%
6 Burnt Store	244,039	(20,771)	223,268	(8.51%)	244,039	60,503	304,542	24.79%
7 Chuluota	93,457	213,210	306,667	228.14%	93,457	23,142	116,599	24.76%
8 Citrus Park	180,142	(1,013)	179,129	(0.56%)	180,142	44,569	224,711	24.74%
9 Citrus Springs	182,746	120,858	303,604	66.13%	182,746	45,338	228,084	24.81%
10 Deltona	2,403,981	968,460	3,372,441	40.29%	2,403,981	594,983	2,998,964	24.75%
11 Fisherman's Haven	51,572	51,506	103,078	99.87%	51,572	12,788	64,360	24.80%
12 Florida Cent. Comm. Park	161,868	25,226	187,094	15.58%	161,868	39,915	201,860	24.66%
13 Fox Run	62,168	68,628	130,796	110.39%	62,168	15,411	77,579	24.79%
14 Holiday Haven	40,011	94,416	134,427	235.97%	40,011	9,922	49,933	24.80%
15 Jungle Den	64,734	30,862	95,596	47.67%	64,734	16,039	80,773	24.78%
16 Leilani Heights	169,876	14,625	184,501	8.61%	169,876	42,122	211,998	24.80%
17 Leisure Lakes	33,915	26,871	60,786	79.23%	33,915	8,398	42,313	24.78%
18 Marco Shores	149,462	38,276	187,738	25.61%	149,462	37,027	186,489	24.77%
19 Marion Oaks	699,877	56,612	756,489	8.09%	699,877	173,327	873,204	24.77%
20 Meredith Manor	18,067	(2,275)	15,792	(12.59%)	18,067	4,478	22,545	24.79%
21 Morningview	26,692	4,930	31,622	18.47%	26,692	6,604	33,296	24.74%
22 Palm Port	41,538	60,006	101,544	144.46%	41,538	10,311	51,849	24.82%
23 Palm Terrace	288,046	59,040	347,086	20.50%	288,046	71,211	359,257	24.72%
24 Park Manor	34,383	(632)	33,751	(1.84%)	34,383	8,518	42,901	24.77%
25 Point O' Woods	74,252	4,669	78,921	6.29%	74,252	18,385	92,637	24.76%
26 Salt Springs	101,996	(8,309)	93,687	(8.15%)	101,996	25,246	127,242	24.75%
27 Silver Lake Oaks	16,641	8,171	24,812	49.10%	16,641	4,121	20,762	24.76%
28 South Forty	81,869	23,176	105,045	28.31%	81,869	20,281	102,150	24.77%
29 Sugar Mill	197,957	46,419	244,376	23.45%	197,957	49,026	246,983	24.77%
30 Sugar Mill Woods	541,984	(8,977)	533,007	(1.66%)	541,984	133,875	675,859	24.70%
31 Sunny Hills	106,502	8,641	115,143	8.11%	106,502	26,362	132,864	24.75%
32 Sunshine Parkway	98,419	52,442	150,861	53.28%	98,419	24,357	122,776	24.75%
33 University Shores	1,506,245	862,768	2,369,013	57.28%	1,506,245	373,001	1,879,246	24.76%
34 Venetian Village	59,005	(15,584)	43,421	(26.41%)	59,005	14,631	73,636	24.80%
35 Woodmere	605,569	198,609	804,178	32.80%	605,569	149,723	755,292	24.72%
36 Zephyr Shores	87,669	87,227	174,896	99.50%	87,669	21,707	109,376	24.76%
TOTAL - SEWER UNIFORM	**10,665,935**	**3,363,667**	**14,029,602**	**31.54%**	**10,665,935**	**2,641,592**	**13,307,604**	**24.77%**
Non-Uniform Plants								
37 Buena Ventura Lakes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
38 Deep Creek	1,745,885	70,903	1,816,788	4.06%	1,745,885	432,200	2,178,085	24.76%
39 Enterprise	49,198	7,637	56,835	15.52%	49,198	12,232	61,430	24.86%
40 Lehigh	2,523,933	465,299	2,989,232	18.44%	2,523,933	626,877	3,150,810	24.84%
41 Marco Island	2,970,429	452,207	3,422,636	15.22%	2,970,429	733,301	3,703,730	24.69%
42 Spring Gardens	27,872	41	27,913	0.15%	27,872	6,887	34,759	24.71%
43 Tropical Isles	39,883	69,868	109,751	175.18%	39,883	9,874	49,757	24.76%
44 Valencia Terrace	65,674	50,821	116,495	77.38%	65,674	16,321	81,995	24.85%
TOTAL - SEWER NON-UNIFORM	**7,422,874**	**1,116,776**	**8,539,650**	**15.05%**	**7,422,874**	**1,837,692**	**9,260,566**	**24.76%**
TOTAL - SEWER FPSC PLANTS	**18,088,809**	**4,480,443**	**22,569,252**	**24.77%**	**18,088,809**	**4,479,284**	**22,568,170**	**24.76%**

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/3 / TOTAL FPSC PLANTS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 1 of 4
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	798,980			$5,317,983	798,980			$6,522,814
3	Full 3/4"	6,337			$43,190	6,337			$52,960
4	1"	81,471			$1,151,892	81,471			$1,412,562
5	1 1/2"	509			$15,721	509			$19,280
6	2"	237			$10,490	237			$12,866
7	3"	66			$6,793	66			$8,331
8	4"	33			$4,228	33			$5,185
9	Gallonage Charge/MG								
10	All Gallonage		7,563,689		$13,067,305		7,563,689		$16,016,811
11	Total RESIDENTIAL	887,633	7,563,689		$19,617,602	887,633	7,563,689		$24,050,809
12	Ave cust/cons/bill/mth	73,969	8.521		$22.10	73,969	8.521		$27.10
13	MULTI-FAMILY								
14	5/8"x3/4"	312			$2,199	312			$2,698
15	1"	458			$14,841	458			$18,202
16	1 1/2"	1,366			$62,923	1,366			$77,176
17	2"	1,159			$89,741	1,159			$110,070
18	3"	340			$43,323	340			$53,135
19	4"	413			$82,624	413			$101,337
20	6"	57			$24,376	57			$29,898
21	8"	10			$11,216	10			$13,756
22	Gallonage Charge/MG								
23	All Gallonage		414,036		$1,219,845		414,036		$1,495,885
24	Total MULTI-FAMILY	4,115	414,036		$1,551,088	4,115	414,036		$1,902,157
25	Ave cust/cons/bill/mth	343	100.616		$376.94	343	100.616		$462.25

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/3 / TOTAL FPSC PLANTS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 2 of 4
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
26	COMMERCIAL								
27	5/8"x3/4"	14,982			$104,447	14,982			$128,106
28	Full 3/4"	484			$3,197	484			$3,922
29	1"	4,564			$80,597	4,564			$98,848
30	1 1/2"	1,929			$68,532	1,929			$84,048
31	2"	3,216			$183,693	3,216			$225,302
32	3"	368			$35,805	368			$43,915
33	4"	205			$33,019	205			$40,500
34	6"	74			$29,681	74			$36,404
35	8"	54			$24,193	54			$29,672
36	10"	23			$16,901	23			$20,729
37	Gallonage Charge/MG								
38	All Gallonage		1,056,478		$2,114,184		1,056,478		$2,591,953
39	Total COMMERCIAL	25,899	1,056,478		$2,694,249	25,899	1,056,478		$3,303,399
40	Ave cust/cons/bill/mth	2,158	40.792		$104.03	2,158	40.792		$127.55
41	IRRIGATION								
42	5/8"x3/4"	124			$977	124			$1,198
43	1"	673			$13,265	673			$16,266
44	1 1/2"	723			$28,501	723			$34,957
45	2"	1,137			$71,711	1,137			$87,958
46	3"	49			$6,181	49			$7,581
47	4"	12			$2,365	12			$2,901
48	Gallonage Charge/MG								
49	All Gallonage		473,477		$1,401,492		473,477		$1,718,722
50	Total IRRIGATION	2,718	473,477		$1,524,492	2,718	473,477		$1,869,583
51	Ave cust/cons/bill/mth	227	174.201		$560.89	227	174.201		$687.85

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/3 / TOTAL FPSC PLANTS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 3 of 4
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) 1995 PROJECTED INTERIM (PRESENT CAPPED RATES) Bills	(3) Consumption(MG)	(4) Rate	(5) Revenues	(7) 1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES) Bills	(8) Consumption(MG)	(9) Rate	(10) Revenues
52	PUBLIC AUTHORITY								
53	1 1/2"	12			$286	12			$350
54	2"	12			$457	12			$561
55	3"	12			$1,960	12			$2,404
56	6"	12			$8,412	12			$10,317
57	Gallonage Charge/MG								
58	All Gallonage		10,768		$45,470		10,768		$55,755
59	Total PUBLIC AUTHORITY	48	10,768		$56,585	48	10,768		$69,387
60	Ave cust/cons/bill/mth	4	224.333		$1,178.85	4	224.333		$1,445.56
61	RAW WATER								
62	6"	12			$1,451	12			$1,779
63	Gallonage Charge/MG								
64	All Gallonage		36,938		$23,640		36,938		$28,812
65	Total RAW WATER	12	36,938		$25,091	12	36,938		$30,591
66	Ave cust/cons/bill/mth	1	3078.17		$2,090.92	1	3078.17		$2,549.25
67	FIRE PROTECTION								
68	2"	26			$324	26			$398
69	3"	3			$126	3			$155
70	4"	481			$25,525	481			$31,306
71	6"	634			$76,829	634			$94,230
72	8"	542			$111,410	542			$136,646
73	10"	78			$21,908	78			$26,870
74	Gallonage Charge/MG								
75	All Gallonage		0		$0		0		$0
76	Total FIRE PROTECTION	1,764	0		$236,122	1,764	0		$289,605
77	Ave cust/cons/bill/mth	147	0.000		$133.86	147	0.000		$164.18

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/3 / TOTAL FPSC PLANTS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 4 of 4
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
78	TOTAL ANNUALIZED SALES REVENUES 1/				$25,705,229				$31,515,531
79	UNBILLED REVENUE				$0				$0
80	OTHER REVENUE 2/				$414,285				$414,285
81	TOTAL REVENUES				$26,119,514				$31,929,816

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

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

SCHEDULE: E2-1
Page 1 of 3
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	620,821			$3,595,966	620,821			$4,410,416
3	Full 3/4"	6,323			$43,054	6,323			$52,793
4	1"	45,323			$431,815	45,323			$529,539
5	1 1/2"	365			$10,014	365			$12,280
6	2"	211			$9,495	211			$11,645
7	3"	57			$5,493	57			$6,737
8	4"	33			$4,228	33			$5,185
9	Gallonage Charge/MG								
10	All Gallonage		5,871,636		$8,199,926		5,871,636		$10,049,287
11	Total RESIDENTIAL	673,133	5,871,636		$12,299,991	673,133	5,871,636		$15,077,882
12	Ave cust/cons/bill/mth	56,094	8.723		$18.27	56,094	8.723		$22.40
13	MULTI-FAMILY								
14	5/8"x3/4"	247			$1,635	247			$2,006
15	1"	137			$4,671	137			$5,729
16	1 1/2"	780			$30,394	780			$37,280
17	2"	217			$23,114	217			$28,349
18	3"	7			$1,318	7			$1,617
19	4"	20			$5,168	20			$6,337
20	6"	12			$3,156	12			$3,871
21	8"	10			$11,216	10			$13,756
22	Gallonage Charge/MG								
23	All Gallonage		60,128		$136,590		60,128		$167,514
24	Total MULTI-FAMILY	1,430	60,128		$217,262	1,430	60,128		$266,459
25	Ave cust/cons/bill/mth	119	42.048		$151.93	119	42.048		$186.33

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

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

SCHEDULE: E2-1
Page 2 of 3
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
26	COMMERCIAL								
27	5/8"x3/4"	9,842			$59,248	9,842			$72,667
28	Full 3/4"	484			$3,197	484			$3,922
29	1"	2,444			$35,725	2,444			$43,819
30	1 1/2"	1,054			$31,242	1,054			$38,314
31	2"	2,375			$127,698	2,375			$156,621
32	3"	283			$23,748	283			$29,127
33	4"	167			$25,187	167			$30,893
34	6"	25			$6,198	25			$7,602
35	8"	42			$15,981	42			$19,600
36	10"	11			$6,021	11			$7,385
37	Gallonage Charge/MG								
38	All Gallonage		675,777		$1,024,630		675,777		$1,256,023
39	Total COMMERCIAL	16,727	675,777		$1,358,875	16,727	675,777		$1,665,973
40	Ave cust/cons/bill/mth	1,394	40,400		$81.24	1,394	40,400		$99.60
41	PUBLIC AUTHORITY								
42	1 1/2"	12			$286	12			$350
43	2"	12			$457	12			$561
44	3"	12			$1,960	12			$2,404
45	6"	12			$8,412	12			$10,317
46	Gallonage Charge/MG								
47	All Gallonage		10,768		$45,470		10,768		$55,755
48	Total PUBLIC AUTHORITY	48	10,768		$56,585	48	10,768		$69,387
49	Ave cust/cons/bill/mth	4	224.333		$1,178.85	4	224.333		$1,445.56

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

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

SCHEDULE: E2-1
Page 3 of 3
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
50	FIRE PROTECTION								
51	2"	26			$324	26			$398
52	4"	258			$10,140	258			$12,436
53	6"	142			$11,456	142			$14,051
54	8"	59			$9,107	59			$11,170
55	10"	15			$2,737	15			$3,357
56	Gallonage Charge/MG								
57	All Gallonage		0		$0		0		$0
58	Total FIRE PROTECTION	500	0		$33,764	500	0		$41,412
59	Ave cust/cons/bill/mth	42	0.000		$67.53	42	0.000		$82.82
60	TOTAL ANNUALIZED SALES REVENUES 1/				$13,966,477				$17,121,113
61	UNBILLED REVENUE				$0				$0
62	OTHER REVENUE 2/				$312,120				$312,120
63	TOTAL REVENUES				$14,278,597				$17,433,233

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
Total annualized revenues may not tie to other schedules due to rounding at the plant level vs. summary level.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/NASSAU / AMELIA ISLAND
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 1 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	16,484		$4.68	$77,145	16,484		$5.74	$94,618
3	Full 3/4"	579		$7.02	$4,065	579		$8.61	$4,985
4	1"	95		$11.70	$1,112	95		$14.35	$1,363
5	1 1/2"	13		$23.40	$304	13		$28.70	$373
6	Gallonage Charge/MG								
7	All Gallonage		155,372	$0.99	$153,818		155,372	$1.21	$188,000
8	Total RESIDENTIAL	17,171	155,372		$236,444	17,171	155,372		$289,339
9	Ave cust/cons/bill/mth	1,431	9,049		$13.77	1,431	9,049		$16.85
10	COMMERCIAL								
11	5/8"x3/4"	512		$4.68	$2,396	512		$5.74	$2,939
12	Full 3/4"	90		$7.02	$632	90		$8.61	$775
13	1"	392		$11.70	$4,586	392		$14.35	$5,625
14	1 1/2"	209		$23.40	$4,891	209		$28.70	$5,998
15	2"	392		$37.44	$14,676	392		$45.92	$18,001
16	3"	112		$74.88	$8,387	112		$91.84	$10,286
17	4"	65		$117.00	$7,605	65		$143.50	$9,328
18	6"	13		$234.00	$3,042	13		$287.00	$3,731
19	8"	2		$374.40	$749	2		$459.20	$918
20	Gallonage Charge/MG								
21	All Gallonage		175,557	$0.99	$173,801		175,557	$1.21	$212,424
22	Total COMMERCIAL	1,787	175,557		$220,765	1,787	175,557		$270,025
23	Ave cust/cons/bill/mth	149	98,241		$123.54	149	98,241		$151.11

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/NASSAU / AMELIA ISLAND
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 2 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
24	FIRE PROTECTION								
25	2"	26		$12.48	$324	26		$15.31	$398
26	4"	222		$39.00	$8,658	222		$47.83	$10,618
27	6"	118		$78.00	$9,204	118		$95.67	$11,289
28	8"	52		$124.80	$6,490	52		$153.07	$7,960
29	Gallonage Charge/MG								
30	All Gallonage		0	$0.00	$0		0	$0.00	$0
31	Total FIRE PROTECTION	418	0		$24,676	418	0		$30,265
32	Ave cust/cons/bill/mth	35	0.000		$59.03	35	0.000		$72.40
33	TOTAL ANNUALIZED SALES REVENUES 1/				$481,885				$589,629
34	UNBILLED REVENUE				$0				$0
35	OTHER REVENUE 2/				$6,690				$6,690
36	TOTAL REVENUES				$488,575				$596,319

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / APACHE SHORES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 3 of 97
Preparer: Bencini
Supporting Schedules: E-I, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,823		$12.58	$22,933	1,823		$15.43	$28,129
3	Gallonage Charge/MG								
4	All Gallonage		3,142	$3.87	$12,160		3,142	$4.75	$14,925
5	Total RESIDENTIAL	1,823	3,142		$35,093	1,823	3,142		$43,054
6	Ave cust/cons/bill/mth	152	1.724		$19.25	152	1.724		$23.62
7	TOTAL ANNUALIZED SALES REVENUES 1/				$35,093				$43,054
8	UNBILLED REVENUE				$0				$0
9	OTHER REVENUE 2/				$650				$650
10	TOTAL REVENUES				$35,743				$43,704

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/SEMINOLE / APPLE VALLEY
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 4 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	11,077		$4.51	$49,957	11,077		$5.53	$61,256
3	Full 3/4"	12		$6.77	$81	12		$8.30	$100
4	1"	99		$11.28	$1,117	99		$13.83	$1,369
5	1 1/2"	12		$22.55	$271	12		$27.66	$332
6	2"	37		$36.08	$1,335	37		$44.25	$1,637
7	Gallonage Charge/MG								
8	All Gallonage		125,336	$0.92	$115,309		125,336	$1.13	$141,630
9	Total RESIDENTIAL	11,237	125,336		$168,070	11,237	125,336		$206,324
10	Ave cust/cons/bill/mth	936	11,154		$14.96	936	11,154		$18.36
11	COMMERCIAL								
12	5/8"x3/4"	277		$4.51	$1,249	277		$5.53	$1,532
13	Full 3/4"	5		$6.77	$34	5		$8.30	$42
14	1"	51		$11.28	$575	51		$13.83	$705
15	2"	25		$36.08	$902	25		$44.25	$1,106
16	Gallonage Charge/MG								
17	All Gallonage		3,741	$0.92	$3,442		3,741	$1.13	$4,227
18	Total COMMERCIAL	358	3,741		$6,202	358	3,741		$7,612
19	Ave cust/cons/bill/mth	30	10,450		$17.32	30	10,450		$21.26
20	TOTAL ANNUALIZED SALES REVENUES 1/				$174,272				$213,936
21	UNBILLED REVENUE				$0				$0
22	OTHER REVENUE 2/				$4,460				$4,460
23	TOTAL REVENUES				$178,732				$218,396

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/OSCEOLA / BAY LAKE ESTATES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 5 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	859		$10.90	$9,363	859		$13.37	$11,485
3 Gallonage Charge/MG								
4 All Gallonage		7,280	$2.66	$19,365		7,280	$3.26	$23,733
5 Total RESIDENTIAL	859	7,280		$28,728	859	7,280		$35,218
6 Ave cust/cons/bill/mth	72	8,475		$33.44	72	8,475		$41.00
7 TOTAL ANNUALIZED SALES REVENUES 1/				$28,728				$35,218
8 UNBILLED REVENUE				$0				$0
9 OTHER REVENUE 2/				$230				$230
10 TOTAL REVENUES				$28,958				$35,448

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/DUVAL / BEACON HILLS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 6 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	32,527		$4.75	$154,503	32,527		$5.83	$189,632
3 Full 3/4"	3,755		$7.13	$26,773	3,755		$8.74	$32,819
4 1"	347		$11.88	$4,122	347		$14.57	$5,056
5 1 1/2"	30		$23.75	$713	30		$29.13	$874
6 Gallonage Charge/MG								
7 All Gallonage		452,428	$0.77	$348,370		452,428	$0.94	$425,282
8 Total RESIDENTIAL	36,659	452,428		$534,481	36,659	452,428		$653,663
9 Ave cust/cons/bill/mth	3,055	12,342		$14.58	3,055	12,342		$17.83
10 MULTI-FAMILY								
11 1 1/2"	351		$23.75	$8,336	351		$29.13	$10,225
12 Gallonage Charge/MG								
13 All Gallonage		11,614	$0.77	$8,943		11,614	$0.94	$10,917
14 Total MULTI-FAMILY	351	11,614		$17,279	351	11,614		$21,142
15 Ave cust/cons/bill/mth	29	33,088		$49.23	29	33,088		$60.23
16 COMMERCIAL								
17 5/8"x3/4"	810		$4.75	$3,848	810		$5.83	$4,722
18 Full 3/4"	28		$7.13	$200	28		$8.74	$245
19 1"	88		$11.88	$1,045	88		$14.57	$1,282
20 1 1/2"	62		$23.75	$1,473	62		$29.13	$1,806
21 2"	138		$38.00	$5,244	138		$46.61	$6,432
22 Gallonage Charge/MG								
23 All Gallonage		35,502	$0.77	$27,337		35,502	$0.94	$33,372
24 Total COMMERCIAL	1,126	35,502		$39,147	1,126	35,502		$47,859
25 Ave cust/cons/bill/mth	94	31,529		$34.77	94	31,529		$42.50

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/DUVAL / BEACON HILLS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 7 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
26	TOTAL ANNUALIZED SALES REVENUES 1/				$590,907				$722,664
27	UNBILLED REVENUE				$0				$0
28	OTHER REVENUE 2/				$18,370				$18,370
29	TOTAL REVENUES				$609,277				$741,034

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

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SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PUTNAM / BEECHER'S POINT
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 8 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	492		$8.35	$4,108	492		$10.24	$5,038
3	Gallonage Charge/MG								
4	All Gallonage		2,094	$3.89	$8,146		2,094	$4.77	$9,988
5	Total RESIDENTIAL	492	2,094		$12,254	492	2,094		$15,026
6	Ave cust/cons/bill/mth	41	4.256		$24.91	41	4.256		$30.54
7	MULTI-FAMILY								
8	4"	13		$208.75	$2,714	13		$256.03	$3,328
9	Gallonage Charge/MG								
10	All Gallonage		1,176	$3.89	$4,575		1,176	$4.77	$5,610
11	Total MULTI-FAMILY	13	1,176		$7,289	13	1,176		$8,938
12	Ave cust/cons/bill/mth	1	90.462		$560.69	1	90.462		$687.54
13	COMMERCIAL								
14	2"	38		$66.80	$2,538	38		$81.93	$3,113
15	Gallonage Charge/MG								
16	All Gallonage		2,015	$3.89	$7,838		2,015	$4.77	$9,612
17	Total COMMERCIAL	38	2,015		$10,376	38	2,015		$12,725
18	Ave cust/cons/bill/mth	3	53.026		$273.05	3	53.026		$334.87

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PUTNAM / BEECHER'S POINT
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 9 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Revenues	Bills	Consumption(MG)	Rate	Revenues
19	TOTAL ANNUALIZED SALES REVENUES 1/			$29,919				$36,689
20	UNBILLED REVENUE			$0				$0
21	OTHER REVENUE 2/			$135				$135
22	TOTAL REVENUES			$30,054				$36,824

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CHARLOTTE / BURNT STORE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 10 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	5,027		$14.02	$70,479	5,027		$17.20	$86,464
3	1"	65		$35.05	$2,278	65		$42.99	$2,794
4	Gallonage Charge/MG								
5	All Gallonage		19,599	$4.60	$90,155		19,599	$5.64	$110,538
6	Total RESIDENTIAL	5,092	19,599		$162,912	5,092	19,599		$199,796
7	Ave cust/cons/bill/mth	424	3.849		$31.99	424	3.849		$39.24
8	MULTI-FAMILY								
9	1"	130		$35.05	$4,557	130		$42.99	$5,589
10	1 1/2"	246		$70.10	$17,245	246		$85.98	$21,151
11	2"	130		$112.16	$14,581	130		$137.56	$17,883
12	4"	7		$350.50	$2,454	7		$429.89	$3,009
13	8"	10		$1,121.60	$11,216	10		$1,375.64	$13,756
14	Gallonage Charge/MG								
15	All Gallonage		14,839	$4.60	$68,259		14,839	$5.64	$83,692
16	Total MULTI-FAMILY	523	14,839		$118,312	523	14,839		$145,080
17	Ave cust/cons/bill/mth	44	28.373		$226.22	44	28.373		$277.40
18	COMMERCIAL								
19	5/8"x3/4"	201		$14.02	$2,818	201		$17.20	$3,457
20	1"	160		$35.05	$5,608	160		$42.99	$6,878
21	1 1/2"	86		$70.10	$6,029	86		$85.98	$7,394
22	2"	145		$112.16	$16,263	145		$137.56	$19,946
23	4"	16		$350.50	$5,608	16		$429.89	$6,878
24	Gallonage Charge/MG								
25	All Gallonage		18,984	$4.60	$87,326		18,984	$5.64	$107,070
26	Total COMMERCIAL	608	18,984		$123,652	608	18,984		$151,623
27	Ave cust/cons/bill/mth	51	31.224		$203.38	51	31.224		$249.38

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CHARLOTTE / BURNT STORE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 11 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
28 PUBLIC AUTHORITY								
29 6"	12		$701.00	$8,412	12		$859.78	$10,317
30 Gallonage Charge/MG								
31 All Gallonage		9,561	$4.60	$43,981		9,561	$5.64	$53,924
32 Total PUBLIC AUTHORITY	12	9,561		$52,393	12	9,561		$64,241
33 Ave cust/cons/bill/mth	1	796.750		$4,366.08	1	796.750		$5,353.42
34 FIRE PROTECTION								
35 8"	7		$373.87	$2,617	7		$458.55	$3,210
36 Gallonage Charge/MG								
37 All Gallonage		0	$0.00	$0		0	$0.00	$0
38 Total FIRE PROTECTION	7	0		$2,617	7	0		$3,210
39 Ave cust/cons/bill/mth	1	0.000		$373.86	1	0.000		$458.57
40 TOTAL ANNUALIZED SALES REVENUES 1/				$459,886				$563,950
41 UNBILLED REVENUE				$0				$0
42 OTHER REVENUE 2/				$4,780				$4,780
43 TOTAL REVENUES				$464,666				$568,730

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / CARLTON VILLAGE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 12 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,638		$5.51	$9,025	1,638		$6.76	$11,073
3	2"	1		$44.08	$44	1		$54.06	$54
4	Gallonage Charge/MG								
5	All Gallonage		11,149	$1.68	$18,730		11,149	$2.06	$22,967
6	Total RESIDENTIAL	1,639	11,149		$27,799	1,639	11,149		$34,094
7	Ave cust/cons/bill/mth	137	6,802		$16.96	137	6,802		$20.80
8	TOTAL ANNUALIZED SALES REVENUES 1/				$27,799				$34,094
9	UNBILLED REVENUE				$0				$0
10	OTHER REVENUE 2/				$1,070				$1,070
11	TOTAL REVENUES				$28,869				$35,164

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 8-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/SEMINOLE / CHULUOTA
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 13 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	7,951		$8.53	$67,822	7,951		$10.46	$83,167
3 1"	37		$21.33	$789	37		$26.16	$968
4 Gallonage Charge/MG								
5 All Gallonage		53,363	$2.91	$155,286		53,363	$3.57	$190,506
6 Total RESIDENTIAL	7,988	53,363		$223,897	7,988	53,363		$274,641
7 Ave cust/cons/bill/mth	666	6,680		$28.03	666	6,680		$34.38
8 COMMERCIAL								
9 5/8"x3/4"	49		$8.53	$418	49		$10.46	$513
10 1"	24		$21.33	$512	24		$26.16	$628
11 2"	13		$68.24	$887	13		$83.70	$1,088
12 3"	12		$136.48	$1,638	12		$167.39	$2,009
13 Gallonage Charge/MG								
14 All Gallonage		5,309	$2.91	$15,449		5,309	$3.57	$18,953
15 Total COMMERCIAL	98	5,309		$18,904	98	5,309		$23,191
16 Ave cust/cons/bill/mth	8	54,173		$192.90	8	54,173		$236.64
17 TOTAL ANNUALIZED SALES REVENUES 1/				$242,801				$297,832
18 UNBILLED REVENUE				$0				$0
19 OTHER REVENUE 2/				$4,915				$4,915
20 TOTAL REVENUES				$247,716				$302,747

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/MARION / CITRUS PARK
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 14 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	4,118		$4.61	$18,984	4,118		$5.65	$23,267
3 Gallonage Charge/MG								
4 All Gallonage		25,079	$1.67	$41,882		25,079	$2.05	$51,412
5 Total RESIDENTIAL	4,118	25,079		$60,866	4,118	25,079		$74,679
6 Ave cust/cons/bill/mth	343	6,090		$14.78	343	6,090		$18.13
7 COMMERCIAL								
8 5/8"x3/4"	175		$4.61	$807	175		$5.65	$989
9 1"	12		$11.53	$138	12		$14.14	$170
10 Gallonage Charge/MG								
11 All Gallonage		821	$1.67	$1,371		821	$2.05	$1,683
12 Total COMMERCIAL	187	821		$2,316	187	821		$2,842
13 Ave cust/cons/bill/mth	16	4,390		$12.39	16	4,390		$15.20
14 TOTAL ANNUALIZED SALES REVENUES 1/				$63,182				$77,521
15 UNBILLED REVENUE				$0				$0
16 OTHER REVENUE 2/				$4,440				$4,440
17 TOTAL REVENUES				$67,622				$81,961

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / CITRUS SPRINGS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 15 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	20,722		$6.42	$133,035	20,722		$7.87	$163,082
3	1"	1,056		$16.05	$16,949	1,056		$19.69	$20,793
4	Gallonage Charge/MG								
5	All Gallonage		139,042	$2.41	$335,091		139,042	$2.96	$411,564
6	Total RESIDENTIAL	21,778	139,042		$485,075	21,778	139,042		$595,439
7	Ave cust/cons/bill/mth	1,815	6.385		$22.27	1,815	6.385		$27.34
8	COMMERCIAL								
9	5/8"x3/4"	320		$6.42	$2,054	320		$7.87	$2,518
10	1"	88		$16.05	$1,412	88		$19.69	$1,733
11	2"	72		$51.36	$3,698	72		$62.99	$4,535
12	Gallonage Charge/MG								
13	All Gallonage		8,702	$2.41	$20,972		8,702	$2.96	$25,758
14	Total COMMERCIAL	480	8,702		$28,136	480	8,702		$34,544
15	Ave cust/cons/bill/mth	40	18.129		$58.62	40	18.129		$71.97
16	TOTAL ANNUALIZED SALES REVENUES 1/				$513,211				$629,983
17	UNBILLED REVENUE				$0				$0
18	OTHER REVENUE 2/				$6,305				$6,305
19	TOTAL REVENUES				$519,516				$636,288

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / CRYSTAL RIVER HIGHLANDS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 16 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	898		$10.69	$9,600	898		$13.11	$11,773
3 Gallonage Charge/MG								
4 All Gallonage		5,616	$4.00	$22,464		5,616	$4.91	$27,575
5 Total RESIDENTIAL	898	5,616		$32,064	898	5,616		$39,348
6 Ave cust/cons/bill/mth	75	6,254		$35.71	75	6,254		$43.82
7 COMMERCIAL								
8 5/8"x3/4"	19		$10.69	$203	19		$13.11	$249
9 Gallonage Charge/MG								
10 All Gallonage		109	$4.00	$436		109	$4.91	$535
11 Total COMMERCIAL	19	109		$639	19	109		$784
12 Ave cust/cons/bill/mth	2	5.737		$33.63	2	5.737		$41.26
13 TOTAL ANNUALIZED SALES REVENUES 1/				$32,703				$40,132
14 UNBILLED REVENUE				$0				$0
15 OTHER REVENUE 2/				$655				$655
16 TOTAL REVENUES				$33,358				$40,787

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/ORANGE / DAETWYLER SHORES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 17 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,438		$6.59	$9,476	1,438		$8.08	$11,619
3	1"	60		$16.48	$989	60		$20.21	$1,213
4	Gallonage Charge/MG								
5	All Gallonage		15,905	$1.61	$25,607		15,905	$1.97	$31,333
6	Total RESIDENTIAL	1,498	15,905		$36,072	1,498	15,905		$44,165
7	Ave cust/cons/bill/mth	125	10.617		$24.08	125	10.617		$29.48
8	COMMERCIAL								
9	5/8"x3/4"	3		$6.59	$20	3		$8.08	$24
10	2"	2		$52.72	$105	2		$64.66	$129
11	Gallonage Charge/MG								
12	All Gallonage		2	$1.61	$3		2	$1.97	$4
13	Total COMMERCIAL	5	2		$128	5	2		$157
14	Ave cust/cons/bill/mth	0	0.400		$25.60	0	0.400		$31.40
15	TOTAL ANNUALIZED SALES REVENUES 1/				$36,200				$44,322
16	UNBILLED REVENUE				$0				$0
17	OTHER REVENUE 2/				$390				$390
18	TOTAL REVENUES				$36,590				$44,712

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/VOLUSIA / DELTONA
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 18 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	265,064		$4.24	$1,123,871	265,064		$5.20	$1,378,333
3	1"	9,641		$10.60	$102,195	9,641		$13.00	$125,333
4	1 1/2"	49		$21.20	$1,039	49		$26.00	$1,274
5	2"	30		$33.92	$1,018	30		$41.60	$1,248
6	4"	12		$106.00	$1,272	12		$130.01	$1,560
7	Gallonage Charge/MG								
8	All Gallonage		2,672,222	$1.16	$3,099,778		2,672,222	$1.42	$3,794,555
9	Total RESIDENTIAL	274,796	2,672,222		$4,329,173	274,796	2,672,222		$5,302,303
10	Ave cust/cons/bill/mth	22,900	9,724		$15.75	22,900	9,724		$19.30
11	COMMERCIAL								
12	5/8"x3/4"	3,702		$4.24	$15,696	3,702		$5.20	$19,250
13	1"	839		$10.60	$8,893	839		$13.00	$10,907
14	1 1/2"	220		$21.20	$4,664	220		$26.00	$5,720
15	2"	729		$33.92	$24,728	729		$41.60	$30,326
16	3"	96		$67.84	$6,513	96		$83.21	$7,988
17	4"	71		$106.00	$7,526	71		$130.01	$9,231
18	Gallonage Charge/MG								
19	All Gallonage		160,988	$1.16	$186,746		160,988	$1.42	$228,603
20	Total COMMERCIAL	5,657	160,988		$254,766	5,657	160,988		$312,025
21	Ave cust/cons/bill/mth	471	28.458		$45.04	471	28.458		$55.16

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/VOLUSIA / DELTONA
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 19 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
22	TOTAL ANNUALIZED SALES REVENUES 1/				$4,583,939				$5,614,328
23	UNBILLED REVENUE				$0				$0
24	OTHER REVENUE 2/				$127,950				$127,950
25	TOTAL REVENUES				$4,711,889				$5,742,278

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

SCHEDULE: E2-1
Page 20 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Company: SSU/SEMINOLE / DOL RAY MANOR
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. / Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	709		$11.77	$8,345	709		$14.44	$10,238
3 3"	5		$188.32	$942	5		$230.97	$1,155
4 Gallonage Charge/MG								
5 All Gallonage		9,810	$1.60	$15,696		9,810	$1.96	$19,228
6 Total RESIDENTIAL	714	9,810		$24,983	714	9,810		$30,621
7 Ave cust/cons/bill/mth	60	13.739		$34.99	60	13.739		$42.89
8 MULTI-FAMILY								
9 3"	7		$188.32	$1,318	7		$230.97	$1,617
10 Gallonage Charge/MG								
11 All Gallonage		3,257	$1.60	$5,211		3,257	$1.96	$6,384
12 Total MULTI-FAMILY	7	3,257		$6,529	7	3,257		$8,001
13 Ave cust/cons/bill/mth	1	465.286		$932.71	1	465.286		$1,143.00
14 TOTAL ANNUALIZED SALES REVENUES 1/				$31,512				$38,622
15 UNBILLED REVENUE				$0				$0
16 OTHER REVENUE 2/				$390				$390
17 TOTAL REVENUES				$31,902				$39,012

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/SEMINOLE / DRUID HILLS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 21 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	2,514		$6.52	$16,391	2,514		$8.00	$20,112
3	1"	354		$16.30	$5,770	354		$19.99	$7,076
4	1 1/2"	95		$32.60	$3,097	95		$39.98	$3,798
5	2"	12		$52.16	$626	12		$63.97	$768
6	Gallonage Charge/MG								
7	All Gallonage		40,695	$1.40	$56,973		40,695	$1.72	$69,995
8	Total RESIDENTIAL	2,975	40,695		$82,857	2,975	40,695		$101,749
9	Ave cust/cons/bill/mth	248	13.679		$27.85	248	13.679		$34.20
10	MULTI-FAMILY								
11	1"	7		$16.30	$114	7		$19.99	$140
12	Gallonage Charge/MG								
13	All Gallonage		272	$1.40	$381		272	$1.72	$468
14	Total MULTI-FAMILY	7	272		$495	7	272		$608
15	Ave cust/cons/bill/mth	1	38.857		$70.71	1	38.857		$86.86
16	TOTAL ANNUALIZED SALES REVENUES 1/				$83,352				$102,357
17	UNBILLED REVENUE				$0				$0
18	OTHER REVENUE 2/				$805				$805
19	TOTAL REVENUES				$84,157				$103,162

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / EAST LAKE HARRIS ESTATES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 22 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)		(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	2,080		$8.03	$16,702	2,080		$9.85	$20,488
3	1"	12		$20.08	$241	12		$24.63	$296
4	Gallonage Charge/MG								
5	All Gallonage		5,538	$2.33	$12,904		5,538	$2.86	$15,839
6	Total RESIDENTIAL	2,092	5,538		$29,847	2,092	5,538		$36,623
7	Ave cust/cons/bill/mth	174	2,647		$14.27	174	2,647		$17.51
8	TOTAL ANNUALIZED SALES REVENUES 1/				$29,847				$36,623
9	UNBILLED REVENUE				$0				$0
10	OTHER REVENUE 2/				$235				$235
11	TOTAL REVENUES				$30,082				$36,858

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Company: SSU/SEMINOLE / FERN PARK
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. / Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	2,015		$5.57	$11,224	2,015		$6.83	$13,762
3 Gallonage Charge/MG								
4 All Gallonage		14,477	$1.79	$25,914		14,477	$2.20	$31,849
5 Total RESIDENTIAL	2,015	14,477		$37,138	2,015	14,477		$45,611
6 Ave cust/cons/bill/mth	168	7.185		$18.43	168	7.185		$22.64
7 COMMERCIAL								
8 5/8"x3/4"	133		$5.57	$741	133		$6.83	$908
9 1"	12		$13.93	$167	12		$17.09	$205
10 1 1/2"	12		$27.85	$334	12		$34.16	$410
11 Gallonage Charge/MG								
12 All Gallonage		2,365	$1.79	$4,233		2,365	$2.20	$5,203
13 Total COMMERCIAL	157	2,365		$5,475	157	2,365		$6,726
14 Ave cust/cons/bill/mth	13	15.064		$34.87	13	15.064		$42.84
15 TOTAL ANNUALIZED SALES REVENUES 1/				$42,613				$52,337
16 UNBILLED REVENUE				$0				$0
17 OTHER REVENUE 2/				$1,055				$1,055
18 TOTAL REVENUES				$43,668				$53,392

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / FERN TERRACE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 24 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	1,473		$4.70	$6,923	1,473		$5.76	$8,484
3 1"	12		$11.75	$141	12		$14.41	$173
4 Gallonage Charge/MG								
5 All Gallonage		11,984	$1.34	$16,059		11,984	$1.64	$19,654
6 Total RESIDENTIAL	1,485	11,984		$23,123	1,485	11,984		$28,311
7 Ave cust/cons/bill/mth	124	8.070		$15.57	124	8.070		$19.06
8 TOTAL ANNUALIZED SALES REVENUES 1/				$23,123				$28,311
9 UNBILLED REVENUE				$0				$0
10 OTHER REVENUE 2/				$590				$590
11 TOTAL REVENUES				$23,713				$28,901

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/MARTIN / FISHERMAN'S HAVEN
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 25 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,680		$4.70	$7,896	1,680		$5.76	$9,677
3	Gallonage Charge/MG								
4	All Gallonage		9,456	$1.76	$16,643		9,456	$2.16	$20,425
5	Total RESIDENTIAL	1,680	9,456		$24,539	1,680	9,456		$30,102
6	Ave cust/cons/bill/mth	140	5,629		$14.61	140	5,629		$17.92
7	COMMERCIAL								
8	5/8"x3/4"	24		$4.70	$113	24		$5.76	$138
9	Gallonage Charge/MG								
10	All Gallonage		130	$1.76	$229		130	$2.16	$281
11	Total COMMERCIAL	24	130		$342	24	130		$419
12	Ave cust/cons/bill/mth	2	5,417		$14.25	2	5,417		$17.46
13	TOTAL ANNUALIZED SALES REVENUES 1/				$24,881				$30,521
14	UNBILLED REVENUE				$0				$0
15	OTHER REVENUE 2/				$2,685				$2,685
16	TOTAL REVENUES				$27,566				$33,206

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/OSCEOLA / FOUNTAINS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	365		$23.22	$8,475	365		$28.48	$10,395
3	Gallonage Charge/MG								
4	All Gallonage		1,586	$6.17	$9,786		1,586	$7.57	$12,006
5	Total RESIDENTIAL	365	1,586		$18,261	365	1,586		$22,401
6	Ave cust/cons/bill/mth	30	4.345		$50.03	30	4.345		$61.37
7	COMMERCIAL								
8	1"	11		$58.05	$639	11		$71.20	$783
9	Gallonage Charge/MG								
10	All Gallonage		24	$6.17	$148		24	$7.57	$182
11	Total COMMERCIAL	11	24		$787	11	24		$965
12	Ave cust/cons/bill/mth	1	2.182		$71.55	1	2.182		$87.73
13	TOTAL ANNUALIZED SALES REVENUES 1/				$19,048				$23,366
14	UNBILLED REVENUE				$0				$0
15	OTHER REVENUE 2/				$295				$295
16	TOTAL REVENUES				$19,343				$23,661

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/MARTIN / FOX RUN
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 27 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,221		$15.76	$19,243	1,221		$19.33	$23,602
3	Gallonage Charge/MG								
4	All Gallonage		10,873	$3.81	$41,426		10,873	$4.67	$50,777
5	Total RESIDENTIAL	1,221	10,873		$60,669	1,221	10,873		$74,379
6	Ave cust/cons/bill/mth	102	8.905		$49.69	102	8.905		$60.92
7	COMMERCIAL								
8	5/8"x3/4"	10		$15.76	$158	10		$19.33	$193
9	1"	1		$39.40	$39	1		$48.32	$48
10	2"	7		$126.08	$883	7		$154.64	$1,082
11	Gallonage Charge/MG								
12	All Gallonage		18	$3.81	$69		18	$4.67	$84
13	Total COMMERCIAL	18	18		$1,149	18	18		$1,407
14	Ave cust/cons/bill/mth	2	1.000		$63.83	2	1.000		$78.17
15	TOTAL ANNUALIZED SALES REVENUES 1/				$61,818				$75,786
16	UNBILLED REVENUE				$0				$0
17	OTHER REVENUE 2/				$510				$510
18	TOTAL REVENUES				$62,328				$76,296

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / FRIENDLY CENTER
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 28 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	245		$10.48	$2,568	245		$12.85	$3,148
3 Gallonage Charge/MG								
4 All Gallonage		1,502	$3.20	$4,806		1,502	$3.92	$5,888
5 Total RESIDENTIAL	245	1,502		$7,374	245	1,502		$9,036
6 Ave cust/cons/bill/mth	20	6,131		$30.10	20	6,131		$36.88
7 TOTAL ANNUALIZED SALES REVENUES 1/				$7,374				$9,036
8 UNBILLED REVENUE				$0				$0
9 OTHER REVENUE 2/				$75				$75
10 TOTAL REVENUES				$7,449				$9,111

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / GOLDEN TERRACE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 29 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,259		$9.15	$11,520	1,259		$11.22	$14,126
3	2"	12		$73.20	$878	12		$89.78	$1,077
4	Gallonage Charge/MG								
5	All Gallonage		4,388	$3.09	$13,559		4,388	$3.79	$16,631
6	Total RESIDENTIAL	1,271	4,388		$25,957	1,271	4,388		$31,834
7	Ave cust/cons/bill/mth	106	3,452		$20.42	106	3,452		$25.05
8	COMMERCIAL								
9	2"	12		$73.20	$878	12		$89.78	$1,077
10	Gallonage Charge/MG								
11	All Gallonage		265	$3.09	$819		265	$3.79	$1,004
12	Total COMMERCIAL	12	265		$1,697	12	265		$2,081
13	Ave cust/cons/bill/mth	1	22,083		$141.42	1	22,083		$173.42
14	TOTAL ANNUALIZED SALES REVENUES 1/				$27,654				$33,915
15	UNBILLED REVENUE				$0				$0
16	OTHER REVENUE 2/				$210				$210
17	TOTAL REVENUES				$27,864				$34,125

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / GOSPEL ISLAND ESTATES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 30 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	96		$17.43	$1,673	96		$21.38	$2,052
3	Gallonage Charge/MG								
4	All Gallonage		748	$5.12	$3,830		748	$6.28	$4,697
5	Total RESIDENTIAL	96	748		$5,503	96	748		$6,749
6	Ave cust/cons/bill/mth	8	7,792		$57.32	8	7,792		$70.30
7	TOTAL ANNUALIZED SALES REVENUES 1/				$5,503				$6,749
8	UNBILLED REVENUE				$0				$0
9	OTHER REVENUE 2/				$0				$0
10	TOTAL REVENUES				$5,503				$6,749

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / GRAND TERRACE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	1,332		$8.87	$11,815	1,332		$10.88	$14,492
3 Gallonage Charge/MG								
4 All Gallonage		9,184	$3.38	$31,042		9,184	$4.15	$38,114
5 Total RESIDENTIAL	1,332	9,184		$42,857	1,332	9,184		$52,606
6 Ave cust/cons/bill/mth	111	6.895		$32.17	111	6.895		$39.49
7 TOTAL ANNUALIZED SALES REVENUES 1/				$42,857				$52,606
8 UNBILLED REVENUE				$0				$0
9 OTHER REVENUE 2/				$600				$600
10 TOTAL REVENUES				$43,457				$53,206

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/SEMINOLE / HARMONY HOMES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	753		$9.23	$6,950	753		$11.32	$8,524
3 Gallonage Charge/MG								
4 All Gallonage		7,615	$1.86	$14,164		7,615	$2.28	$17,362
5 Total RESIDENTIAL	753	7,615		$21,114	753	7,615		$25,886
6 Ave cust/cons/bill/mth	63	10,113		$28.04	63	10,113		$34.38
7 TOTAL ANNUALIZED SALES REVENUES 1/				$21,114				$25,886
8 UNBILLED REVENUE				$0				$0
9 OTHER REVENUE 2/				$895				$895
10 TOTAL REVENUES				$22,009				$26,781

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Company: SSU/PUTNAM / HERMITS COVE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	2,078		$10.06	$20,905	2,078		$12.34	$25,643
3	Gallonage Charge/MG								
4	All Gallonage		5,701	$4.05	$23,089		5,701	$4.97	$28,334
5	Total RESIDENTIAL	2,078	5,701		$43,994	2,078	5,701		$53,977
6	Ave cust/cons/bill/mth	173	2.744		$21.17	173	2.744		$25.98
7	COMMERCIAL								
8	5/8"x3/4"	12		$10.06	$121	12		$12.34	$148
9	Gallonage Charge/MG								
10	All Gallonage		349	$4.05	$1,413		349	$4.97	$1,735
11	Total COMMERCIAL	12	349		$1,534	12	349		$1,883
12	Ave cust/cons/bill/mth	1	29.083		$127.83	1	29.083		$156.92
13	TOTAL ANNUALIZED SALES REVENUES 1/				$45,528				$55,860
14	UNBILLED REVENUE				$0				$0
15	OTHER REVENUE 2/				$420				$420
16	TOTAL REVENUES				$45,948				$56,280

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / HOBBY HILLS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	1,157		$6.02	$6,965	1,157		$7.38	$8,539
3 Gallonage Charge/MG								
4 All Gallonage		5,786	$2.83	$16,374		5,786	$3.47	$20,077
5 Total RESIDENTIAL	1,157	5,786		$23,339	1,157	5,786		$28,616
6 Ave cust/cons/bill/mth	96	5,001		$20.17	96	5,001		$24.73
7 TOTAL ANNUALIZED SALES REVENUES 1/				$23,339				$28,616
8 UNBILLED REVENUE				$0				$0
9 OTHER REVENUE 2/				$1,195				$1,195
10 TOTAL REVENUES				$24,534				$29,811

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / HOLIDAY HAVEN
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	1,304		$9.67	$12,610	1,304		$11.86	$15,465
3 Gallonage Charge/MG								
4 All Gallonage		4,024	$3.53	$14,205		4,024	$4.33	$17,424
5 Total RESIDENTIAL	1,304	4,024		$26,815	1,304	4,024		$32,889
6 Ave cust/cons/bill/mth	109	3,086		$20.56	109	3,086		$25.22
7 COMMERCIAL								
8 5/8"x3/4"	12		$9.67	$116	12		$11.86	$142
9 1"	12		$24.18	$290	12		$29.66	$356
10 Gallonage Charge/MG								
11 All Gallonage		234	$3.53	$826		234	$4.33	$1,013
12 Total COMMERCIAL	24	234		$1,232	24	234		$1,511
13 Ave cust/cons/bill/mth	2	9,750		$51.33	2	9,750		$62.96
14 TOTAL ANNUALIZED SALES REVENUES 1/				$28,047				$34,400
15 UNBILLED REVENUE				$0				$0
16 OTHER REVENUE 2/				$325				$325
17 TOTAL REVENUES				$28,372				$34,725

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/ORANGE / HOLIDAY HEIGHTS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	632		$9.80	$6,194	632		$12.02	$7,597
3	Gallonage Charge/MG								
4	All Gallonage		5,800	$2.18	$12,644		5,800	$2.67	$15,486
5	Total RESIDENTIAL	632	5,800		$18,838	632	5,800		$23,083
6	Ave cust/cons/bill/mth	53	9,177		$29.81	53	9,177		$36.52
7	TOTAL ANNUALIZED SALES REVENUES 1/				$18,838				$23,083
8	UNBILLED REVENUE				$0				$0
9	OTHER REVENUE 2/				$165				$165
10	TOTAL REVENUES				$19,003				$23,248

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / IMPERIAL MOBILE TERRACE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	2,879		$6.00	$17,274	2,879		$7.36	$21,189
3 1"	12		$15.00	$180	12		$18.40	$221
4 1 1/2"	1		$30.00	$30	1		$36.80	$37
5 Gallonage Charge/MG								
6 All Gallonage		15,030	$1.72	$25,852		15,030	$2.11	$31,713
7 Total RESIDENTIAL	2,892	15,030		$43,336	2,892	15,030		$53,160
8 Ave cust/cons/bill/mth	241	5,197		$14.98	241	5,197		$18.38
9 TOTAL ANNUALIZED SALES REVENUES 1/				$43,336				$53,160
10 UNBILLED REVENUE				$0				$0
11 OTHER REVENUE 2/				$505				$505
12 TOTAL REVENUES				$43,841				$53,665

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Company: SSU/OSCEOLA / INTERCESSION CITY
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	2,887		$12.62	$36,434	2,887		$15.48	$44,691
3	1"	12		$31.55	$379	12		$38.70	$464
4	Gallonage Charge/MG								
5	All Gallonage		13,331	$4.39	$58,523		13,331	$5.38	$71,721
6	Total RESIDENTIAL	2,899	13,331		$95,336	2,899	13,331		$116,876
7	Ave cust/cons/bill/mth	242	4.598		$32.89	242	4.598		$40.32
8	COMMERCIAL								
9	5/8"x3/4"	144		$12.62	$1,817	144		$15.48	$2,229
10	1"	24		$31.55	$757	24		$38.70	$929
11	Gallonage Charge/MG								
12	All Gallonage		1,239	$4.39	$5,439		1,239	$5.38	$6,666
13	Total COMMERCIAL	168	1,239		$8,013	168	1,239		$9,824
14	Ave cust/cons/bill/mth	14	7.375		$47.70	14	7.375		$58.48
15	TOTAL ANNUALIZED SALES REVENUES 1/				$103,349				$126,700
16	UNBILLED REVENUE				$0				$0
17	OTHER REVENUE 2/				$1,830				$1,830
18	TOTAL REVENUES				$105,179				$128,530

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PUTNAM / INTERLACHEN LAKES/PARK MANOR
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	2,927		$9.69	$28,363	2,927		$11.88	$34,773
3	Gallonage Charge/MG								
4	All Gallonage		10,558	$2.50	$26,395		10,558	$3.07	$32,413
5	Total RESIDENTIAL	2,927	10,558		$54,758	2,927	10,558		$67,186
6	Ave cust/cons/bill/mth	244	3.607		$18.71	244	3.607		$22.95
7	COMMERCIAL								
8	5/8"x3/4"	36		$9.69	$349	36		$11.88	$428
9	1 1/2"	12		$48.45	$581	12		$59.42	$713
10	Gallonage Charge/MG								
11	All Gallonage		1,604	$2.50	$4,010		1,604	$3.07	$4,924
12	Total COMMERCIAL	48	1,604		$4,940	48	1,604		$6,065
13	Ave cust/cons/bill/mth	4	33.417		$102.92	4	33.417		$126.35
14	TOTAL ANNUALIZED SALES REVENUES 1/				$59,698				$73,251
15	UNBILLED REVENUE				$0				$0
16	OTHER REVENUE 2/				$1,150				$1,150
17	TOTAL REVENUES				$60,848				$74,401

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/VOLUSIA / JUNGLE DEN
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,355		$12.23	$16,572	1,355		$15.00	$20,325
3	Gallonage Charge/MG								
4	All Gallonage		2,806	$3.72	$10,438		2,806	$4.56	$12,795
5	Total RESIDENTIAL	1,355	2,806		$27,010	1,355	2,806		$33,120
6	Ave cust/cons/bill/mth	113	2.071		$19.93	113	2.071		$24.44
7	TOTAL ANNUALIZED SALES REVENUES 1/				$27,010				$33,120
8	UNBILLED REVENUE				$0				$0
9	OTHER REVENUE 2/				$340				$340
10	TOTAL REVENUES				$27,350				$33,460

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CLAY / KEYSTONE HEIGHTS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	11,318		$5.63	$63,720	11,318		$6.91	$78,207
3	1"	174		$14.08	$2,450	174		$17.27	$3,005
4	1 1/2"	20		$28.15	$563	20		$34.53	$691
5	2"	50		$45.04	$2,252	50		$55.24	$2,762
6	3"	40		$90.08	$3,603	40		$110.48	$4,419
7	4"	21		$140.75	$2,956	21		$172.63	$3,625
8	Gallonage Charge/MG								
9	All Gallonage		101,667	$1.73	$175,884		101,667	$2.12	$215,534
10	Total RESIDENTIAL	11,623	101,667		$251,428	11,623	101,667		$308,243
11	Ave cust/cons/bill/mth	969	8.747		$21.63	969	8.747		$26.52
12	COMMERCIAL								
13	5/8"x3/4"	221		$5.63	$1,244	221		$6.91	$1,527
14	1"	48		$14.08	$676	48		$17.27	$829
15	1 1/2"	4		$28.15	$113	4		$34.53	$138
16	2"	10		$45.04	$450	10		$55.24	$552
17	3"	8		$90.08	$721	8		$110.48	$884
18	4"	3		$140.75	$422	3		$172.63	$518
19	Gallonage Charge/MG								
20	All Gallonage		5,776	$1.73	$9,992		5,776	$2.12	$12,245
21	Total COMMERCIAL	294	5,776		$13,618	294	5,776		$16,693
22	Ave cust/cons/bill/mth	25	19.646		$46.32	25	19.646		$56.78

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CLAY / KEYSTONE HEIGHTS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
23 FIRE PROTECTION								
24 6"	24		$93.83	$2,252	24		$115.08	$2,762
25 Gallonage Charge/MG								
26 All Gallonage		0	$0.00	$0		0	$0.00	$0
27 Total FIRE PROTECTION	24	0		$2,252	24	0		$2,762
28 Ave cust/cons/bill/mth	2	0.000		$93.83	2	0.000		$115.08
29 TOTAL ANNUALIZED SALES REVENUES 1/				$267,298				$327,698
30 UNBILLED REVENUE				$0				$0
31 OTHER REVENUE 2/				$4,220				$4,220
32 TOTAL REVENUES				$271,518				$331,918

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/BREVARD / KINGSWOOD
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	743		$9.31	$6,917	743		$11.42	$8,485
3	Gallonage Charge/MG								
4	All Gallonage		3,540	$2.89	$10,231		3,540	$3.54	$12,532
5	Total RESIDENTIAL	743	3,540		$17,148	743	3,540		$21,017
6	Ave cust/cons/bill/mth	62	4.764		$23.08	62	4.764		$28.29
7	TOTAL ANNUALIZED SALES REVENUES 1/				$17,148				$21,017
8	UNBILLED REVENUE				$0				$0
9	OTHER REVENUE 2/				$555				$555
10	TOTAL REVENUES				$17,703				$21,572

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/OSCEOLA / LAKE AJAY ESTATES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,071		$16.58	$17,757	1,071		$20.34	$21,784
3	1"	25		$41.45	$1,036	25		$50.84	$1,271
4	1 1/2"	13		$82.90	$1,078	13		$101.68	$1,322
5	Gallonage Charge/MG								
6	All Gallonage		9,390	$4.16	$39,062		9,390	$5.10	$47,889
7	Total RESIDENTIAL	1,109	9,390		$58,933	1,109	9,390		$72,266
8	Ave cust/cons/bill/mth	92	8,467		$53.14	92	8,467		$65.16
9	TOTAL ANNUALIZED SALES REVENUES 1/				$58,933				$72,266
10	UNBILLED REVENUE				$0				$0
11	OTHER REVENUE 2/				$545				$545
12	TOTAL REVENUES				$59,478				$72,811

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/SEMINOLE / LAKE BRANTLEY
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	802		$7.96	$6,384	802		$9.76	$7,828
3	Gallonage Charge/MG								
4	All Gallonage		7,074	$1.91	$13,511		7,074	$2.34	$16,553
5	Total RESIDENTIAL	802	7,074		$19,895	802	7,074		$24,381
6	Ave cust/cons/bill/mth	67	8,820		$24.81	67	8,820		$30.40
7	TOTAL ANNUALIZED SALES REVENUES 1/				$19,895				$24,381
8	UNBILLED REVENUE				$0				$0
9	OTHER REVENUE 2/				$350				$350
10	TOTAL REVENUES				$20,245				$24,731

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/ORANGE / LAKE CONWAY PARK
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,026		$7.82	$8,023	1,026		$9.59	$9,839
3	Gallonage Charge/MG								
4	All Gallonage		8,571	$2.02	$17,313		8,571	$2.48	$21,256
5	Total RESIDENTIAL	1,026	8,571		$25,336	1,026	8,571		$31,095
6	Ave cust/cons/bill/mth	86	8,354		$24.69	86	8,354		$30.31
7	TOTAL ANNUALIZED SALES REVENUES 1/				$25,336				$31,095
8	UNBILLED REVENUE				$0				$0
9	OTHER REVENUE 2/				$445				$445
10	TOTAL REVENUES				$25,781				$31,540

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/SEMINOLE / LAKE HARRIET ESTATES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	3,197		$5.15	$16,465	3,197		$6.32	$20,205
3	Gallonage Charge/MG								
4	All Gallonage		24,552	$1.27	$31,181		24,552	$1.56	$38,301
5	Total RESIDENTIAL	3,197	24,552		$47,646	3,197	24,552		$58,506
6	Ave cust/cons/bill/mth	266	7.680		$14.90	266	7.680		$18.30
7	COMMERCIAL								
8	5/8"x3/4"	183		$5.15	$942	183		$6.32	$1,157
9	1"	12		$12.88	$155	12		$15.80	$190
10	Gallonage Charge/MG								
11	All Gallonage		2,454	$1.27	$3,117		2,454	$1.56	$3,828
12	Total COMMERCIAL	195	2,454		$4,214	195	2,454		$5,175
13	Ave cust/cons/bill/mth	16	12.585		$21.61	16	12.585		$26.54
14	TOTAL ANNUALIZED SALES REVENUES 1/				$51,860				$63,681
15	UNBILLED REVENUE				$0				$0
16	OTHER REVENUE 2/				$1,280				$1,280
17	TOTAL REVENUES				$53,140				$64,961

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CLAY / LAKEVIEW VILLAS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	149		$18.95	$2,824	149		$23.24	$3,463
3 Gallonage Charge/MG								
4 All Gallonage		604	$4.62	$2,790		604	$5.67	$3,425
5 Total RESIDENTIAL	149	604		$5,614	149	604		$6,888
6 Ave cust/cons/bill/mth	12	4.054		$37.68	12	4.054		$46.23
7 TOTAL ANNUALIZED SALES REVENUES 1/				$5,614				$6,888
8 UNBILLED REVENUE				$0				$0
9 OTHER REVENUE 2/				$165				$165
10 TOTAL REVENUES				$5,779				$7,053

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/MARTIN / LEILANI HEIGHTS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 49 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	4,717		$5.50	$25,944	4,717		$6.75	$31,840
3	Gallonage Charge/MG								
4	All Gallonage		45,177	$1.17	$52,857		45,177	$1.44	$65,055
5	Total RESIDENTIAL	4,717	45,177		$78,801	4,717	45,177		$96,895
6	Ave cust/cons/bill/mth	393	9.577		$16.71	393	9.577		$20.54
7	TOTAL ANNUALIZED SALES REVENUES 1/				$78,801				$96,895
8	UNBILLED REVENUE				$0				$0
9	OTHER REVENUE 2/				$2,800				$2,800
10	TOTAL REVENUES				$81,601				$99,695

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/HIGHLAND / LEISURE LAKES(COVERED BRIDGE)
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 50 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	2,867		$9.25	$26,520	2,867		$11.35	$32,540
3	Gallonage Charge/MG								
4	All Gallonage		7,164	$3.03	$21,707		7,164	$3.72	$26,650
5	Total RESIDENTIAL	2,867	7,164		$48,227	2,867	7,164		$59,190
6	Ave cust/cons/bill/mth	239	2.499		$16.82	239	2.499		$20.65
7	COMMERCIAL								
8	5/8"x3/4"	48		$9.25	$444	48		$11.35	$545
9	Gallonage Charge/MG								
10	All Gallonage		786	$3.03	$2,382		786	$3.72	$2,924
11	Total COMMERCIAL	48	786		$2,826	48	786		$3,469
12	Ave cust/cons/bill/mth	4	16.375		$58.88	4	16.375		$72.27
13	TOTAL ANNUALIZED SALES REVENUES 1/				$51,053				$62,659
14	UNBILLED REVENUE				$0				$0
15	OTHER REVENUE 2/				$360				$360
16	TOTAL REVENUES				$51,413				$63,019

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/COLLIER / MARCO SHORES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 51 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	3,033		$12.26	$37,185	3,033		$15.04	$45,616
3	2"	12		$98.08	$1,177	12		$120.30	$1,444
4	Gallonage Charge/MG								
5	All Gallonage		9,477	$3.53	$33,454		9,477	$4.33	$41,035
6	Total RESIDENTIAL	3,045	9,477		$71,816	3,045	9,477		$88,095
7	Ave cust/cons/bill/mth	254	3.112		$23.58	254	3.112		$28.93
8	MULTI-FAMILY								
9	2"	87		$98.08	$8,533	87		$120.30	$10,466
10	Gallonage Charge/MG								
11	All Gallonage		6,372	$3.53	$22,493		6,372	$4.33	$27,591
12	Total MULTI-FAMILY	87	6,372		$31,026	87	6,372		$38,057
13	Ave cust/cons/bill/mth	7	73.241		$356.62	7	73.241		$437.44
14	COMMERCIAL								
15	5/8"x3/4"	247		$12.26	$3,028	247		$15.04	$3,715
16	1"	56		$30.65	$1,716	56		$37.59	$2,105
17	1 1/2"	25		$61.30	$1,533	25		$75.18	$1,880
18	2"	128		$98.08	$12,554	128		$120.30	$15,398
19	Gallonage Charge/MG								
20	All Gallonage		13,995	$3.53	$49,402		13,995	$4.33	$60,598
21	Total COMMERCIAL	456	13,995		$68,233	456	13,995		$83,696
22	Ave cust/cons/bill/mth	38	30.691		$149.63	38	30.691		$183.54

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/COLLIER / MARCO SHORES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 52 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
23	TOTAL ANNUALIZED SALES REVENUES 1/				$171,075				$209,848
24	UNBILLED REVENUE				$0				$0
25	OTHER REVENUE 2/				$2,180				$2,180
26	TOTAL REVENUES				$173,255				$212,028

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

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SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/MARION / MARION OAKS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 53 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. / Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	30,581		$9.91	$303,058	30,581		$12.15	$371,559
3 1"	264		$24.78	$6,542	264		$30.39	$8,023
4 Gallonage Charge/MG								
5 All Gallonage		145,452	$3.52	$511,991		145,452	$4.32	$628,353
6 Total RESIDENTIAL	30,845	145,452		$821,591	30,845	145,452		$1,007,935
7 Ave cust/cons/bill/mth	2,570	4.716		$26.64	2,570	4.716		$32.68
8 COMMERCIAL								
9 5/8"x3/4"	686		$9.91	$6,798	686		$12.15	$8,335
10 1"	58		$24.78	$1,437	58		$30.39	$1,763
11 1 1/2"	63		$49.55	$3,122	63		$60.77	$3,829
12 2"	154		$79.28	$12,209	154		$97.24	$14,975
13 3"	13		$158.56	$2,061	13		$194.47	$2,528
14 Gallonage Charge/MG								
15 All Gallonage		15,491	$3.52	$54,528		15,491	$4.32	$66,921
16 Total COMMERCIAL	974	15,491		$80,155	974	15,491		$98,351
17 Ave cust/cons/bill/mth	81	15.905		$82.29	81	15.905		$100.98
18 TOTAL ANNUALIZED SALES REVENUES 1/				$901,746				$1,106,286
19 UNBILLED REVENUE				$0				$0
20 OTHER REVENUE 2/				$14,275				$14,275
21 TOTAL REVENUES				$916,021				$1,120,561

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/SEMINOLE / MEREDITH MANOR
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 54 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	7,000		$4.94	$34,580	7,000		$6.06	$42,420
3	1"	74		$12.35	$914	74		$15.15	$1,121
4	1 1/2"	12		$24.70	$296	12		$30.29	$363
5	2"	12		$39.52	$474	12		$48.47	$582
6	3"	12		$79.04	$948	12		$96.94	$1,163
7	Gallonage Charge/MG								
8	All Gallonage		58,060	$1.35	$78,381		58,060	$1.66	$96,380
9	Total RESIDENTIAL	7,110	58,060		$115,593	7,110	58,060		$142,029
10	Ave cust/cons/bill/mth	593	8.166		$16.26	593	8.166		$19.98
11	COMMERCIAL								
12	5/8"x3/4"	436		$4.94	$2,154	436		$6.06	$2,642
13	1"	120		$12.35	$1,482	120		$15.15	$1,818
14	1 1/2"	84		$24.70	$2,075	84		$30.29	$2,544
15	2"	24		$39.52	$948	24		$48.47	$1,163
16	Gallonage Charge/MG								
17	All Gallonage		16,052	$1.35	$21,670		16,052	$1.66	$26,646
18	Total COMMERCIAL	664	16,052		$28,329	664	16,052		$34,813
19	Ave cust/cons/bill/mth	55	24.175		$42.66	55	24.175		$52.43

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/SEMINOLE / MEREDITH MANOR
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 55 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
20	FIRE PROTECTION								
21	4"	36		$41.17	$1,482	36		$50.50	$1,818
22	Gallonage Charge/MG								
23	All Gallonage		0	$0.00	$0		0	$0.00	$0
24	Total FIRE PROTECTION	36	0		$1,482	36	0		$1,818
25	Ave cust/cons/bill/mth	3	0.000		$41.17	3	0.000		$50.50
26	TOTAL ANNUALIZED SALES REVENUES 1/				$145,404				$178,660
27	UNBILLED REVENUE				$0				$0
28	OTHER REVENUE 2/				$3,890				$3,890
29	TOTAL REVENUES				$149,294				$182,550

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / MORNINGVIEW
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 56 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	350		$8.55	$2,993	350		$10.49	$3,672
3	1"	85		$21.38	$1,817	85		$26.22	$2,229
4	Gallonage Charge/MG								
5	All Gallonage		3,643	$2.84	$10,346		3,643	$3.48	$12,678
6	Total RESIDENTIAL	435	3,643		$15,156	435	3,643		$18,579
7	Ave cust/cons/bill/mth	36	8.375		$34.84	36	8.375		$42.71
8	TOTAL ANNUALIZED SALES REVENUES 1/				$15,156				$18,579
9	UNBILLED REVENUE				$0				$0
10	OTHER REVENUE 2/				$60				$60
11	TOTAL REVENUES				$15,216				$18,639

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / OAK FOREST
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 57 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	1,713		$6.59	$11,289	1,713		$8.08	$13,841
3 1"	12		$16.48	$198	12		$20.21	$243
4 1 1/2"	12		$32.95	$395	12		$40.41	$485
5 Gallonage Charge/MG								
6 All Gallonage		13,094	$1.87	$24,486		13,094	$2.29	$29,985
7 Total RESIDENTIAL	1,737	13,094		$36,368	1,737	13,094		$44,554
8 Ave cust/cons/bill/mth	145	7,538		$20.94	145	7,538		$25.65
9 TOTAL ANNUALIZED SALES REVENUES 1/				$36,368				$44,554
10 UNBILLED REVENUE				$0				$0
11 OTHER REVENUE 2/				$260				$260
12 TOTAL REVENUES				$36,628				$44,814

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/BREVARD / OAKWOOD
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	2,496		$9.01	$22,489	2,496		$11.05	$27,581
3	Gallonage Charge/MG								
4	All Gallonage		9,909	$2.51	$24,872		9,909	$3.08	$30,520
5	Total RESIDENTIAL	2,496	9,909		$47,361	2,496	9,909		$58,101
6	Ave cust/cons/bill/mth	208	3,970		$18.97	208	3,970		$23.28
7	TOTAL ANNUALIZED SALES REVENUES 1/				$47,361				$58,101
8	UNBILLED REVENUE				$0				$0
9	OTHER REVENUE 2/				$1,530				$1,530
10	TOTAL REVENUES				$48,891				$59,631

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / PALISADES COUNTRY CLUB
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 59 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	491		$13.02	$6,393	491		$15.97	$7,841
3	Full 3/4"	57		$19.53	$1,113	57		$23.95	$1,365
4	Gallonage Charge/MG								
5	All Gallonage		9,890	$3.83	$37,879		9,890	$4.70	$46,483
6	Total RESIDENTIAL	548	9,890		$45,385	548	9,890		$55,689
7	Ave cust/cons/bill/mth	46	18.047		$82.82	46	18.047		$101.62
8	COMMERCIAL								
9	5/8"x3/4"	18		$13.02	$234	18		$15.97	$287
10	2"	59		$104.16	$6,145	59		$127.75	$7,537
11	Gallonage Charge/MG								
12	All Gallonage		2,708	$3.83	$10,372		2,708	$4.70	$12,728
13	Total COMMERCIAL	77	2,708		$16,751	77	2,708		$20,552
14	Ave cust/cons/bill/mth	6	35.169		$217.55	6	35.169		$266.91
15	TOTAL ANNUALIZED SALES REVENUES 1/				$62,136				$76,241
16	UNBILLED REVENUE				$0				$0
17	OTHER REVENUE 2/				$635				$635
18	TOTAL REVENUES				$62,771				$76,876

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PUTNAM / PALM PORT
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 60 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,234		$8.77	$10,822	1,234		$10.76	$13,278
3	Gallonage Charge/MG								
4	All Gallonage		5,026	$2.70	$13,570		5,026	$3.31	$16,636
5	Total RESIDENTIAL	1,234	5,026		$24,392	1,234	5,026		$29,914
6	Ave cust/cons/bill/mth	103	4,073		$19.77	103	4,073		$24.24
7	TOTAL ANNUALIZED SALES REVENUES 1/				$24,392				$29,914
8	UNBILLED REVENUE				$0				$0
9	OTHER REVENUE 2/				$650				$650
10	TOTAL REVENUES				$25,042				$30,564

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PASCO / PALM TERRACE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 61 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	14,216		$10.21	$145,145	14,216		$12.52	$177,984
3	Gallonage Charge/MG								
4	All Gallonage		68,168	$4.04	$275,399		68,168	$4.96	$338,113
5	Total RESIDENTIAL	14,216	68,168		$420,544	14,216	68,168		$516,097
6	Ave cust/cons/bill/mth	1,185	4,795		$29.58	1,185	4,795		$36.30
7	COMMERCIAL								
8	5/8"x3/4"	32		$10.21	$327	32		$12.52	$401
9	2"	12		$81.68	$980	12		$100.18	$1,202
10	Gallonage Charge/MG								
11	All Gallonage		1,083	$4.04	$4,375		1,083	$4.96	$5,372
12	Total COMMERCIAL	44	1,083		$5,682	44	1,083		$6,975
13	Ave cust/cons/bill/mth	4	24,614		$129.14	4	24,614		$158.52
14	PUBLIC AUTHORITY								
15	3"	12		$163.36	$1,960	12		$200.36	$2,404
16	Gallonage Charge/MG								
17	All Gallonage		43	$4.04	$174		43	$4.96	$213
18	Total PUBLIC AUTHORITY	12	43		$2,134	12	43		$2,617
19	Ave cust/cons/bill/mth	1	3,583		$177.83	1	3,583		$218.08

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PASCO / PALM TERRACE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 62 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
20	TOTAL ANNUALIZED SALES REVENUES 1/				$428,360				$525,689
21	UNBILLED REVENUE				$0				$0
22	OTHER REVENUE 2/				$4,400				$4,400
23	TOTAL REVENUES				$432,760				$530,089

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / PALMS MOBILE HOME PARK
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 63 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	701		$10.56	$7,403	701		$12.95	$9,078
3	Gallonage Charge/MG								
4	All Gallonage		1,781	$2.12	$3,776		1,781	$2.60	$4,631
5	Total RESIDENTIAL	701	1,781		$11,179	701	1,781		$13,709
6	Ave cust/cons/bill/mth	58	2.541		$15.95	58	2.541		$19.56
7	TOTAL ANNUALIZED SALES REVENUES 1/				$11,179				$13,709
8	UNBILLED REVENUE				$0				$0
9	OTHER REVENUE 2/				$255				$255
10	TOTAL REVENUES				$11,434				$13,964

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / PICCIOLA ISLAND
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 64 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,573		$5.27	$8,290	1,573		$6.46	$10,162
3	1"	24		$13.18	$316	24		$16.17	$388
4	Gallonage Charge/MG								
5	All Gallonage		11,683	$1.51	$17,641		11,683	$1.85	$21,614
6	Total RESIDENTIAL	1,597	11,683		$26,247	1,597	11,683		$32,164
7	Ave cust/cons/bill/mth	133	7.316		$16.44	133	7.316		$20.14
8	TOTAL ANNUALIZED SALES REVENUES 1/				$26,247				$32,164
9	UNBILLED REVENUE				$0				$0
10	OTHER REVENUE 2/				$320				$320
11	TOTAL REVENUES				$26,567				$32,484

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / PINE RIDGE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 65 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	2,268		$4.85	$11,000	2,268		$5.95	$13,495
3 1"	6,977		$12.13	$84,631	6,977		$14.88	$103,818
4 2"	21		$38.80	$815	21		$47.59	$999
5 Gallonage Charge/MG								
6 All Gallonage		103,549	$1.85	$191,566		103,549	$2.27	$235,056
7 Total RESIDENTIAL	9,266	103,549		$288,012	9,266	103,549		$353,368
8 Ave cust/cons/bill/mth	772	11.175		$31.08	772	11.175		$38.14
9 COMMERCIAL								
10 5/8"x3/4"	153		$4.85	$742	153		$5.95	$910
11 1"	23		$12.13	$279	23		$14.88	$342
12 2"	39		$38.80	$1,513	39		$47.59	$1,856
13 Gallonage Charge/MG								
14 All Gallonage		1,522	$1.85	$2,816		1,522	$2.27	$3,455
15 Total COMMERCIAL	215	1,522		$5,350	215	1,522		$6,563
16 Ave cust/cons/bill/mth	18	7.079		$24.88	18	7.079		$30.53
17 TOTAL ANNUALIZED SALES REVENUES 1/				$293,362				$359,931
18 UNBILLED REVENUE				$0				$0
19 OTHER REVENUE 2/				$4,385				$4,385
20 TOTAL REVENUES				$297,747				$364,316

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/OSCEOLA / PINE RIDGE ESTATES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 66 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	2,602		$9.00	$23,418	2,602		$11.04	$28,726
3	1"	2		$22.50	$45	2		$27.60	$55
4	1 1/2"	12		$45.00	$540	12		$55.19	$662
5	Gallonage Charge/MG								
6	All Gallonage		16,172	$3.09	$49,971		16,172	$3.79	$61,292
7	Total RESIDENTIAL	2,616	16,172		$73,974	2,616	16,172		$90,735
8	Ave cust/cons/bill/mth	218	6.182		$28.28	218	6.182		$34.68
9	TOTAL ANNUALIZED SALES REVENUES 1/				$73,974				$90,735
10	UNBILLED REVENUE				$0				$0
11	OTHER REVENUE 2/				$1,675				$1,675
12	TOTAL REVENUES				$75,649				$92,410

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / PINEY WOODS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 67 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	1,995		$6.50	$12,968	1,995		$7.97	$15,900
3 Gallonage Charge/MG								
4 All Gallonage		17,027	$1.66	$28,265		17,027	$2.04	$34,735
5 Total RESIDENTIAL	1,995	17,027		$41,233	1,995	17,027		$50,635
6 Ave cust/cons/bill/mth	166	8.535		$20.67	166	8.535		$25.38
7 COMMERCIAL								
8 5/8"x3/4"	12		$6.50	$78	12		$7.97	$96
9 Gallonage Charge/MG								
10 All Gallonage		123	$1.66	$204		123	$2.04	$251
11 Total COMMERCIAL	12	123		$282	12	123		$347
12 Ave cust/cons/bill/mth	1	10.250		$23.50	1	10.250		$28.92
13 TOTAL ANNUALIZED SALES REVENUES 1/				$41,515				$50,982
14 UNBILLED REVENUE				$0				$0
15 OTHER REVENUE 2/				$665				$665
16 TOTAL REVENUES				$42,180				$51,647

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / POINT O' WOODS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 68 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	3,911		$6.62	$25,891	3,911		$8.12	$31,757
3 Gallonage Charge/MG								
4 All Gallonage		18,443	$3.25	$59,940		18,443	$3.99	$73,588
5 Total RESIDENTIAL	3,911	18,443		$85,831	3,911	18,443		$105,345
6 Ave cust/cons/bill/mth	326	4.716		$21.95	326	4.716		$26.94
7 MULTI-FAMILY								
8 5/8"x3/4"	247		$6.62	$1,635	247		$8.12	$2,006
9 Gallonage Charge/MG								
10 All Gallonage		970	$3.25	$3,153		970	$3.99	$3,870
11 Total MULTI-FAMILY	247	970		$4,788	247	970		$5,876
12 Ave cust/cons/bill/mth	21	3.927		$19.38	21	3.927		$23.79
13 COMMERCIAL								
14 5/8"x3/4"	74		$6.62	$490	74		$8.12	$601
15 Gallonage Charge/MG								
16 All Gallonage		353	$3.25	$1,147		353	$3.99	$1,408
17 Total COMMERCIAL	74	353		$1,637	74	353		$2,009
18 Ave cust/cons/bill/mth	6	4.770		$22.12	6	4.770		$27.15

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / POINT O' WOODS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Revenues	Bills	Consumption(MG)	Rate	Revenues
19	TOTAL ANNUALIZED SALES REVENUES 1/			$92,256				$113,230
20	UNBILLED REVENUE			$0				$0
21	OTHER REVENUE 2/			$915				$915
22	TOTAL REVENUES			$93,171				$114,145

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PUTNAM / POMONA PARK
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. / Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	1,931		$8.61	$16,626	1,931		$10.56	$20,391
3 1"	12		$21.53	$258	12		$26.41	$317
4 Gallonage Charge/MG								
5 All Gallonage		6,481	$1.99	$12,897		6,481	$2.44	$15,814
6 Total RESIDENTIAL	1,943	6,481		$29,781	1,943	6,481		$36,522
7 Ave cust/cons/bill/mth	162	3.336		$15.33	162	3.336		$18.80
8 COMMERCIAL								
9 5/8"x3/4"	74		$8.61	$637	74		$10.56	$781
10 2"	24		$68.88	$1,653	24		$84.48	$2,028
11 Gallonage Charge/MG								
12 All Gallonage		2,365	$1.99	$4,706		2,365	$2.44	$5,771
13 Total COMMERCIAL	98	2,365		$6,996	98	2,365		$8,580
14 Ave cust/cons/bill/mth	8	24.133		$71.39	8	24.133		$87.55
15 TOTAL ANNUALIZED SALES REVENUES 1/				$36,777				$45,102
16 UNBILLED REVENUE				$0				$0
17 OTHER REVENUE 2/				$1,265				$1,265
18 TOTAL REVENUES				$38,042				$46,367

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CLAY / POSTMASTER VILLAGE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	1,894		$9.43	$17,860	1,894		$11.57	$21,914
3 Gallonage Charge/MG								
4 All Gallonage		15,124	$2.49	$37,659		15,124	$3.05	$46,128
5 Total RESIDENTIAL	1,894	15,124		$55,519	1,894	15,124		$68,042
6 Ave cust/cons/bill/mth	158	7,985		$29.31	158	7,985		$35.93
7 TOTAL ANNUALIZED SALES REVENUES 1/				$55,519				$68,042
8 UNBILLED REVENUE				$0				$0
9 OTHER REVENUE 2/				$810				$810
10 TOTAL REVENUES				$56,329				$68,852

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / QUAIL RIDGE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	193		$11.13	$2,148	193		$13.65	$2,634
3	Gallonage Charge/MG								
4	All Gallonage		2,087	$4.73	$9,872		2,087	$5.80	$12,105
5	Total RESIDENTIAL	193	2,087		$12,020	193	2,087		$14,739
6	Ave cust/cons/bill/mth	16	10.813		$62.28	16	10.813		$76.37
7	TOTAL ANNUALIZED SALES REVENUES 1/				$12,020				$14,739
8	UNBILLED REVENUE				$0				$0
9	OTHER REVENUE 2/				$160				$160
10	TOTAL REVENUES				$12,180				$14,899

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PUTNAM / RIVER GROVE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,254		$10.17	$12,753	1,254		$12.47	$15,637
3	Gallonage Charge/MG								
4	All Gallonage		6,928	$3.49	$24,179		6,928	$4.28	$29,652
5	Total RESIDENTIAL	1,254	6,928		$36,932	1,254	6,928		$45,289
6	Ave cust/cons/bill/mth	105	5,525		$29.45	105	5,525		$36.12
7	TOTAL ANNUALIZED SALES REVENUES 1/				$36,932				$45,289
8	UNBILLED REVENUE				$0				$0
9	OTHER REVENUE 2/				$415				$415
10	TOTAL REVENUES				$37,347				$45,704

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PUTNAM / RIVER PARK
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	4,240		$9.49	$40,238	4,240		$11.64	$49,354
3	Gallonage Charge/MG								
4	All Gallonage		10,123	$2.99	$30,268		10,123	$3.67	$37,151
5	Total RESIDENTIAL	4,240	10,123		$70,506	4,240	10,123		$86,505
6	Ave cust/cons/bill/mth	353	2,388		$16.63	353	2,388		$20.40
7	COMMERCIAL								
8	5/8"x3/4"	24		$9.49	$228	24		$11.64	$279
9	Gallonage Charge/MG								
10	All Gallonage		14	$2.99	$42		14	$3.67	$51
11	Total COMMERCIAL	24	14		$270	24	14		$330
12	Ave cust/cons/bill/mth	2	0.583		$11.25	2	0.583		$13.75
13	TOTAL ANNUALIZED SALES REVENUES 1/				$70,776				$86,835
14	UNBILLED REVENUE				$0				$0
15	OTHER REVENUE 2/				$935				$935
16	TOTAL REVENUES				$71,711				$87,770

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / ROSEMONT/ROLLING GREEN
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,488		$9.84	$14,642	1,488		$12.07	$17,960
3	Gallonage Charge/MG								
4	All Gallonage		18,065	$3.27	$59,073		18,065	$4.01	$72,441
5	Total RESIDENTIAL	1,488	18,065		$73,715	1,488	18,065		$90,401
6	Ave cust/cons/bill/mth	124	12,140		$49.54	124	12,140		$60.75
7	TOTAL ANNUALIZED SALES REVENUES 1/				$73,715				$90,401
8	UNBILLED REVENUE				$0				$0
9	OTHER REVENUE 2/				$305				$305
10	TOTAL REVENUES				$74,020				$90,706

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/MARION / SALT SPRINGS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,229		$13.42	$16,493	1,229		$16.46	$20,229
3	Gallonage Charge/MG								
4	All Gallonage		1,500	$4.31	$6,465		1,500	$5.29	$7,935
5	Total RESIDENTIAL	1,229	1,500		$22,958	1,229	1,500		$28,164
6	Ave cust/cons/bill/mth	102	1,221		$18.68	102	1,221		$22.92
7	COMMERCIAL								
8	5/8"x3/4"	118		$13.42	$1,584	118		$16.46	$1,942
9	1"	12		$33.55	$403	12		$41.15	$494
10	2"	37		$107.36	$3,972	37		$131.68	$4,872
11	4"	12		$335.50	$4,026	12		$411.49	$4,938
12	Gallonage Charge/MG								
13	All Gallonage		19,365	$4.31	$83,463		19,365	$5.29	$102,441
14	Total COMMERCIAL	179	19,365		$93,448	179	19,365		$114,687
15	Ave cust/cons/bill/mth	15	108.184		$522.06	15	108.184		$640.71
16	TOTAL ANNUALIZED SALES REVENUES 1/				$116,406				$142,851
17	UNBILLED REVENUE				$0				$0
18	OTHER REVENUE 2/				$470				$470
19	TOTAL REVENUES				$116,876				$143,321

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/MARION / SAMIRA VILLAS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 77 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	COMMERCIAL								
2	1 1/2"	12		$67.70	$812	12		$83.03	$996
3	2"	12		$108.32	$1,300	12		$132.85	$1,594
4	Gallonage Charge/MG								
5	All Gallonage		1,090	$3.89	$4,240		1,090	$4.77	$5,199
6	Total COMMERCIAL	24	1,090		$6,352	24	1,090		$7,789
7	Ave cust/cons/bill/mth	2	45.417		$264.67	2	45.417		$324.54
8	TOTAL ANNUALIZED SALES REVENUES 1/				$6,352				$7,789
9	UNBILLED REVENUE				$0				$0
10	OTHER REVENUE 2/				$0				$0
11	TOTAL REVENUES				$6,352				$7,789

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

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SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / SILVER LAKE EST/W. SHORES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 78 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	14,112		$3.61	$50,944	14,112		$4.43	$62,516
3	Full 3/4"	161		$5.42	$873	161		$6.65	$1,071
4	1"	2,443		$9.03	$22,060	2,443		$11.08	$27,068
5	1 1/2"	12		$18.05	$217	12		$22.14	$266
6	2"	12		$28.88	$347	12		$35.42	$425
7	Gallonage Charge/MG								
8	All Gallonage		255,455	$0.54	$137,946		255,455	$0.66	$168,600
9	Total RESIDENTIAL	16,740	255,455		$212,387	16,740	255,455		$259,946
10	Ave cust/cons/bill/mth	1,395	15.260		$12.69	1,395	15.260		$15.53
11	COMMERCIAL								
12	2"	12		$28.88	$347	12		$35.42	$425
13	Gallonage Charge/MG								
14	All Gallonage		6,302	$0.54	$3,403		6,302	$0.66	$4,159
15	Total COMMERCIAL	12	6,302		$3,750	12	6,302		$4,584
16	Ave cust/cons/bill/mth	1	525.167		$312.50	1	525.167		$382.00
17	TOTAL ANNUALIZED SALES REVENUES 1/				$216,137				$264,530
18	UNBILLED REVENUE				$0				$0
19	OTHER REVENUE 2/				$3,625				$3,625
20	TOTAL REVENUES				$219,762				$268,155

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PUTNAM / SILVER LAKE OAKS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 79 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	329		$9.63	$3,168	329		$11.81	$3,885
3	Gallonage Charge/MG								
4	All Gallonage		1,533	$5.45	$8,355		1,533	$6.68	$10,240
5	Total RESIDENTIAL	329	1,533		$11,523	329	1,533		$14,125
6	Ave cust/cons/bill/mth	27	4.660		$35.02	27	4.660		$42.93
7	TOTAL ANNUALIZED SALES REVENUES 1/				$11,523				$14,125
8	UNBILLED REVENUE				$0				$0
9	OTHER REVENUE 2/				$610				$610
10	TOTAL REVENUES				$12,133				$14,735

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / SKYCREST
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 80 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	1,371		$7.72	$10,584	1,371		$9.47	$12,983
3 Gallonage Charge/MG								
4 All Gallonage		6,461	$1.93	$12,470		6,461	$2.37	$15,313
5 Total RESIDENTIAL	1,371	6,461		$23,054	1,371	6,461		$28,296
6 Ave cust/cons/bill/mth	114	4.713		$16.82	114	4.713		$20.64
7 TOTAL ANNUALIZED SALES REVENUES 1/				$23,054				$28,296
8 UNBILLED REVENUE				$0				$0
9 OTHER REVENUE 2/				$695				$695
10 TOTAL REVENUES				$23,749				$28,991

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PUTNAM / ST. JOHNS HIGHLANDS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	998		$9.63	$9,611	998		$11.81	$11,786
3 Gallonage Charge/MG								
4 All Gallonage		2,859	$3.47	$9,921		2,859	$4.26	$12,179
5 Total RESIDENTIAL	998	2,859		$19,532	998	2,859		$23,965
6 Ave cust/cons/bill/mth	83	2.865		$19.57	83	2.865		$24.01
7 TOTAL ANNUALIZED SALES REVENUES 1/				$19,532				$23,965
8 UNBILLED REVENUE				$0				$0
9 OTHER REVENUE 2/				$175				$175
10 TOTAL REVENUES				$19,707				$24,140

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Company: SSU/LAKE / STONE MOUNTAIN
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	88		$16.20	$1,426	88		$19.87	$1,749
3	Gallonage Charge/MG								
4	All Gallonage		1,253	$4.47	$5,601		1,253	$5.48	$6,866
5	Total RESIDENTIAL	88	1,253		$7,027	88	1,253		$8,615
6	Ave cust/cons/bill/mth	7	14.239		$79.85	7	14.239		$97.90
7	TOTAL ANNUALIZED SALES REVENUES 1/				$7,027				$8,615
8	UNBILLED REVENUE				$0				$0
9	OTHER REVENUE 2/				$0				$0
10	TOTAL REVENUES				$7,027				$8,615

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/VOLUSIA / SUGAR MILL
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 83 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	7,355		$11.58	$85,171	7,355		$14.20	$104,441
3	Full 3/4"	10		$17.37	$174	10		$21.30	$213
4	Gallonage Charge/MG								
5	All Gallonage		24,084	$3.94	$94,891		24,084	$4.83	$116,326
6	Total RESIDENTIAL	7,365	24,084		$180,236	7,365	24,084		$220,980
7	Ave cust/cons/bill/mth	614	3,270		$24.47	614	3,270		$30.00
8	COMMERCIAL								
9	5/8"x3/4"	122		$11.58	$1,413	122		$14.20	$1,732
10	1"	24		$28.95	$695	24		$35.51	$852
11	2"	36		$92.64	$3,335	36		$113.62	$4,090
12	Gallonage Charge/MG								
13	All Gallonage		1,985	$3.94	$7,821		1,985	$4.83	$9,588
14	Total COMMERCIAL	182	1,985		$13,264	182	1,985		$16,262
15	Ave cust/cons/bill/mth	15	10.907		$72.88	15	10.907		$89.35
16	TOTAL ANNUALIZED SALES REVENUES 1/				$193,500				$237,242
17	UNBILLED REVENUE				$0				$0
18	OTHER REVENUE 2/				$1,085				$1,085
19	TOTAL REVENUES				$194,585				$238,327

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

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SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / SUGARMILL WOODS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 84 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	5,600		$2.64	$14,784	5,600		$3.24	$18,144
3 Full 3/4"	968		$3.96	$3,833	968		$4.86	$4,704
4 1"	21,980		$6.60	$145,068	21,980		$8.09	$177,818
5 1 1/2"	55		$13.20	$726	55		$16.19	$890
6 Gallonage Charge/MG								
7 All Gallonage		371,780	$0.85	$316,013		371,780	$1.04	$386,651
8 Total RESIDENTIAL	28,603	371,780		$480,424	28,603	371,780		$588,207
9 Ave cust/cons/bill/mth	2,384	12,998		$16.80	2,384	12,998		$20.56
10 COMMERCIAL								
11 5/8"x3/4"	88		$2.64	$232	88		$3.24	$285
12 Full 3/4"	78		$3.96	$309	78		$4.86	$379
13 1"	155		$6.60	$1,023	155		$8.09	$1,254
14 1 1/2"	138		$13.20	$1,822	138		$16.19	$2,234
15 2"	43		$21.12	$908	43		$25.90	$1,114
16 3"	13		$42.24	$549	13		$51.81	$674
17 Gallonage Charge/MG								
18 All Gallonage		17,106	$0.85	$14,540		17,106	$1.04	$17,790
19 Total COMMERCIAL	515	17,106		$19,383	515	17,106		$23,730
20 Ave cust/cons/bill/mth	43	33,216		$37.64	43	33,216		$46.08
21 TOTAL ANNUALIZED SALES REVENUES 1/				$499,807				$611,937
22 UNBILLED REVENUE				$0				$0
23 OTHER REVENUE 2/				$15,680				$15,680
24 TOTAL REVENUES				$515,487				$627,617

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/WASHINGTON / SUNNY HILLS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 85 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	3,755		$9.09	$34,133	3,755		$11.15	$41,868
3 1"	1,142		$22.73	$25,958	1,142		$27.88	$31,839
4 Gallonage Charge/MG								
5 All Gallonage		28,308	$3.31	$93,699		28,308	$4.06	$114,930
6 Total RESIDENTIAL	4,897	28,308		$153,790	4,897	28,308		$188,637
7 Ave cust/cons/bill/mth	408	5,781		$31.40	408	5,781		$38.52
8 COMMERCIAL								
9 5/8"x3/4"	165		$9.09	$1,500	165		$11.15	$1,840
10 1"	49		$22.73	$1,114	49		$27.88	$1,366
11 1 1/2"	12		$45.45	$545	12		$55.74	$669
12 2"	57		$72.72	$4,145	57		$89.19	$5,084
13 Gallonage Charge/MG								
14 All Gallonage		2,028	$3.31	$6,713		2,028	$4.06	$8,234
15 Total COMMERCIAL	283	2,028		$14,017	283	2,028		$17,193
16 Ave cust/cons/bill/mth	24	7,166		$49.53	24	7,166		$60.75
17 TOTAL ANNUALIZED SALES REVENUES 1/				$167,807				$205,830
18 UNBILLED REVENUE				$0				$0
19 OTHER REVENUE 2/				$2,195				$2,195
20 TOTAL REVENUES				$170,002				$208,025

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / SUNSHINE PARKWAY
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	COMMERCIAL								
2	5/8"x3/4"	70		$8.36	$585	70		$10.25	$718
3	1 1/2"	27		$41.80	$1,129	27		$51.27	$1,384
4	2"	14		$66.88	$936	14		$82.03	$1,148
5	3"	29		$133.76	$3,879	29		$164.06	$4,758
6	Gallonage Charge/MG								
7	All Gallonage		22,940	$2.38	$54,597		22,940	$2.92	$66,985
8	Total COMMERCIAL	140	22,940		$61,126	140	22,940		$74,993
9	Ave cust/cons/bill/mth	12	163.857		$436.61	12	163.857		$535.66
10	TOTAL ANNUALIZED SALES REVENUES 1/				$61,126				$74,993
11	*UNBILLED REVENUE*				$0				$0
12	OTHER REVENUE 2/				$60				$60
13	TOTAL REVENUES				$61,186				$75,053

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/OSCEOLA / TROPICAL PARK
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 87 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	6,338		$5.51	$34,922	6,338		$6.76	$42,845
3	1"	48		$13.78	$661	48		$16.90	$811
4	1 1/2"	12		$27.55	$331	12		$33.79	$405
5	2"	12		$44.08	$529	12		$54.06	$649
6	Gallonage Charge/MG								
7	All Gallonage		30,395	$2.58	$78,419		30,395	$3.16	$96,048
8	Total RESIDENTIAL	6,410	30,395		$114,862	6,410	30,395		$140,758
9	Ave cust/cons/bill/mth	534	4.742		$17.92	534	4.742		$21.96
10	COMMERCIAL								
11	5/8"x3/4"	134		$5.51	$738	134		$6.76	$906
12	Gallonage Charge/MG								
13	All Gallonage		822	$2.58	$2,121		822	$3.16	$2,598
14	Total COMMERCIAL	134	822		$2,859	134	822		$3,504
15	Ave cust/cons/bill/mth	11	6.134		$21.34	11	6.134		$26.15
16	TOTAL ANNUALIZED SALES REVENUES 1/				$117,721				$144,262
17	UNBILLED REVENUE				$0				$0
18	OTHER REVENUE 2/				$3,530				$3,530
19	TOTAL REVENUES				$121,251				$147,792

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/ORANGE / UNIVERSITY SHORES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 88 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences *between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.*

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	42,317		$4.76	$201,429	42,317		$5.84	$247,131
3	Full 3/4"	27		$7.14	$193	27		$8.76	$237
4	1"	131		$11.90	$1,559	131		$14.60	$1,913
5	1 1/2"	13		$23.80	$309	13		$29.19	$379
6	Gallonage Charge/MG								
7	All Gallonage		306,316	$1.13	$346,137		306,316	$1.39	$425,779
8	Total RESIDENTIAL	42,488	306,316		$549,627	42,488	306,316		$675,439
9	Ave cust/cons/bill/mth	3,541	7,209		$12.94	3,541	7,209		$15.90
10	COMMERCIAL								
11	5/8"x3/4"	338		$4.76	$1,609	338		$5.84	$1,974
12	Full 3/4"	281		$7.14	$2,006	281		$8.76	$2,462
13	1"	153		$11.90	$1,821	153		$14.60	$2,234
14	1 1/2"	77		$23.80	$1,833	77		$29.19	$2,248
15	2"	105		$38.08	$3,998	105		$46.71	$4,905
16	8"	40		$380.80	$15,232	40		$467.05	$18,682
17	10"	11		$547.40	$6,021	11		$671.39	$7,385
18	Gallonage Charge/MG								
19	All Gallonage		104,422	$1.13	$117,997		104,422	$1.39	$145,147
20	Total COMMERCIAL	1,005	104,422		$150,517	1,005	104,422		$185,037
21	Ave cust/cons/bill/mth	84	103.902		$149.77	84	103.902		$184.12

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/ORANGE / UNIVERSITY SHORES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 89 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
22 PUBLIC AUTHORITY								
23 1 1/2"	12		$23.80	$286	12		$29.19	$350
24 2"	12		$38.08	$457	12		$46.71	$561
25 Gallonage Charge/MG								
26 All Gallonage		1,164	$1.13	$1,315		1,164	$1.39	$1,618
27 Total PUBLIC AUTHORITY	24	1,164		$2,058	24	1,164		$2,529
28 Ave cust/cons/bill/mth	2	48.500		$85.75	2	48.500		$105.38
29 FIRE PROTECTION								
30 10"	15		$182.47	$2,737	15		$223.80	$3,357
31 Gallonage Charge/MG								
32 All Gallonage		0	$0.00	$0		0	$0.00	$0
33 Total FIRE PROTECTION	15	0		$2,737	15	0		$3,357
34 Ave cust/cons/bill/mth	1	0.000		$182.47	1	0.000		$223.80
35 TOTAL ANNUALIZED SALES REVENUES 1/				$704,939				$866,362
36 UNBILLED REVENUE				$0				$0
37 OTHER REVENUE 2/				$28,355				$28,355
38 TOTAL REVENUES				$733,294				$894,717

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

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SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / VENETIAN VILLAGE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 90 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,630		$7.21	$11,752	1,630		$8.84	$14,409
3	Gallonage Charge/MG								
4	All Gallonage		8,331	$1.85	$15,412		8,331	$2.27	$18,911
5	Total RESIDENTIAL	1,630	8,331		$27,164	1,630	8,331		$33,320
6	Ave cust/cons/bill/mth	136	5,111		$16.67	136	5,111		$20.44
7	COMMERCIAL								
8	5/8"x3/4"	24		$7.21	$173	24		$8.84	$212
9	Gallonage Charge/MG								
10	All Gallonage		348	$1.85	$644		348	$2.27	$790
11	Total COMMERCIAL	24	348		$817	24	348		$1,002
12	Ave cust/cons/bill/mth	2	14,500		$34.04	2	14,500		$41.75
13	TOTAL ANNUALIZED SALES REVENUES 1/				$27,981				$34,322
14	UNBILLED REVENUE				$0				$0
15	OTHER REVENUE 2/				$370				$370
16	TOTAL REVENUES				$28,351				$34,692

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PUTNAM / WELAKA/SARATOGA HARBOUR
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 91 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,615		$13.32	$21,512	1,615		$16.34	$26,389
3	1"	12		$33.30	$400	12		$40.84	$490
4	Gallonage Charge/MG								
5	All Gallonage		5,101	$4.08	$20,812		5,101	$5.00	$25,505
6	Total RESIDENTIAL	1,627	5,101		$42,724	1,627	5,101		$52,384
7	Ave cust/cons/bill/mth	136	3,135		$26.26	136	3,135		$32.20
8	COMMERCIAL								
9	5/8"x3/4"	12		$13.32	$160	12		$16.34	$196
10	Gallonage Charge/MG								
11	All Gallonage		31	$4.08	$126		31	$5.00	$155
12	Total COMMERCIAL	12	31		$286	12	31		$351
13	Ave cust/cons/bill/mth	1	2,583		$23.83	1	2,583		$29.25
14	TOTAL ANNUALIZED SALES REVENUES 1/				$43,010				$52,735
15	UNBILLED REVENUE				$0				$0
16	OTHER REVENUE 2/				$530				$530
17	TOTAL REVENUES				$43,540				$53,265

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/ORANGE / WESTMONT
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	1,618		$6.31	$10,210	1,618		$7.74	$12,523
3 Gallonage Charge/MG								
4 All Gallonage		12,298	$1.72	$21,153		12,298	$2.11	$25,949
5 Total RESIDENTIAL	1,618	12,298		$31,363	1,618	12,298		$38,472
6 Ave cust/cons/bill/mth	135	7,601		$19.38	135	7,601		$23.78
7 TOTAL ANNUALIZED SALES REVENUES 1/				$31,363				$38,472
8 UNBILLED REVENUE				$0				$0
9 OTHER REVENUE 2/				$1,070				$1,070
10 TOTAL REVENUES				$32,433				$39,542

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/OSCEOLA / WINDSONG
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	1,162		$9.05	$10,516	1,162		$11.10	$12,898
3 1"	12		$22.63	$272	12		$27.76	$333
4 Gallonage Charge/MG								
5 All Gallonage		7,719	$3.37	$26,013		7,719	$4.13	$31,879
6 Total RESIDENTIAL	1,174	7,719		$36,801	1,174	7,719		$45,110
7 Ave cust/cons/bill/mth	98	6,575		$31.35	98	6,575		$38.42
8 COMMERCIAL								
9 5/8"x3/4"	88		$9.05	$796	88		$11.10	$977
10 Gallonage Charge/MG								
11 All Gallonage		151	$3.37	$509		151	$4.13	$624
12 Total COMMERCIAL	88	151		$1,305	88	151		$1,601
13 Ave cust/cons/bill/mth	7	1,716		$14.83	7	1,716		$18.19
14 TOTAL ANNUALIZED SALES REVENUES 1/				$38,106				$46,711
15 UNBILLED REVENUE				$0				$0
16 OTHER REVENUE 2/				$545				$545
17 TOTAL REVENUES				$38,651				$47,256

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/DUVAL / WOODMERE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 94 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	13,151		$5.26	$69,174	13,151		$6.45	$84,824
3 Full 3/4"	754		$7.89	$5,949	754		$9.68	$7,299
4 1"	104		$13.15	$1,368	104		$16.13	$1,678
5 1 1/2"	4		$26.30	$105	4		$32.26	$129
6 Gallonage Charge/MG								
7 All Gallonage		155,141	$1.09	$169,104		155,141	$1.34	$207,889
8 Total RESIDENTIAL	14,013	155,141		$245,700	14,013	155,141		$301,819
9 Ave cust/cons/bill/mth	1.168	11.071		$17.53	1.168	11.071		$21.54
10 MULTI-FAMILY								
11 1 1/2"	183		$26.30	$4,813	183		$32.26	$5,904
12 6"	12		$263.00	$3,156	12		$322.57	$3,871
13 Gallonage Charge/MG								
14 All Gallonage		21,628	$1.09	$23,575		21,628	$1.34	$28,982
15 Total MULTI-FAMILY	195	21,628		$31,544	195	21,628		$38,757
16 Ave cust/cons/bill/mth	16	110.913		$161.76	16	110.913		$198.75
17 COMMERCIAL								
18 5/8"x3/4"	12		$5.26	$63	12		$6.45	$77
19 Full 3/4"	2		$7.89	$16	2		$9.68	$19
20 1"	20		$13.15	$263	20		$16.13	$323
21 2"	12		$42.08	$505	12		$51.61	$619
22 6"	12		$263.00	$3,156	12		$322.57	$3,871
23 Gallonage Charge/MG								
24 All Gallonage		17,219	$1.09	$18,769		17,219	$1.34	$23,073
25 Total COMMERCIAL	58	17,219		$22,772	58	17,219		$27,982
26 Ave cust/cons/bill/mth	5	296.879		$392.62	5	296.879		$482.45

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/DUVAL / WOODMERE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 95 of 97
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
27	TOTAL ANNUALIZED SALES REVENUES 1/				$300,016				$368,558
28	UNBILLED REVENUE				$0				$0
29	OTHER REVENUE 2/				$5,490				$5,490
30	TOTAL REVENUES				$305,506				$374,048

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PUTNAM / WOOTENS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	274		$11.57	$3,170	274		$14.19	$3,888
3 Gallonage Charge/MG								
4 All Gallonage		642	$5.24	$3,364		642	$6.43	$4,128
5 Total RESIDENTIAL	274	642		$6,534	274	642		$8,016
6 Ave cust/cons/bill/mth	23	2.343		$23.85	23	2.343		$29.26
7 TOTAL ANNUALIZED SALES REVENUES 1/				$6,534				$8,016
8 UNBILLED REVENUE				$0				$0
9 OTHER REVENUE 2/				$30				$30
10 TOTAL REVENUES				$6,564				$8,046

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PASCO / ZEPHYR SHORES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
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Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	5,746		$5.20	$29,879	5,746		$6.38	$36,659
3	Gallonage Charge/MG								
4	All Gallonage		16,020	$2.35	$37,647		16,020	$2.88	$46,138
5	Total RESIDENTIAL	5,746	16,020		$67,526	5,746	16,020		$82,797
6	Ave cust/cons/bill/mth	479	2.788		$11.75	479	2.788		$14.41
7	COMMERCIAL								
8	5/8"x3/4"	24		$5.20	$125	24		$6.38	$153
9	1 1/2"	11		$26.00	$286	11		$31.89	$351
10	2"	24		$41.60	$998	24		$51.02	$1,224
11	Gallonage Charge/MG								
12	All Gallonage		1,288	$2.35	$3,027		1,288	$2.88	$3,709
13	Total COMMERCIAL	59	1,288		$4,436	59	1,288		$5,437
14	Ave cust/cons/bill/mth	5	21.831		$75.19	5	21.831		$92.15
15	TOTAL ANNUALIZED SALES REVENUES 1/				$71,962				$88,234
16	UNBILLED REVENUE				$0				$0
17	OTHER REVENUE 2/				$1,585				$1,585
18	TOTAL REVENUES				$73,547				$89,819

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CHARLOTTE / DEEP CREEK
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 1 of 17
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	34,995		$13.69	$479,082	34,995		$16.79	$587,566
3	1"	582		$34.21	$19,910	582		$41.96	$24,421
4	Gallonage Charge/MG								
5	All Gallonage		185,269	$4.12	$763,308		185,269	$5.05	$935,608
6	Total RESIDENTIAL	35,577	185,269		$1,262,300	35,577	185,269		$1,547,595
7	Ave cust/cons/bill/mth	2,965	5.208		$35.48	2,965	5.208		$43.50
8	MULTI-FAMILY								
9	5/8"x3/4"	9		$13.69	$123	9		$16.79	$151
10	1"	265		$34.21	$9,066	265		$41.96	$11,119
11	1 1/2"	325		$68.43	$22,240	325		$83.93	$27,277
12	2"	174		$109.50	$19,053	174		$134.30	$23,368
13	6"	12		$684.36	$8,212	12		$839.37	$10,072
14	Gallonage Charge/MG								
15	All Gallonage		32,531	$4.12	$134,028		32,531	$5.05	$164,282
16	Total MULTI-FAMILY	785	32,531		$192,722	785	32,531		$236,269
17	Ave cust/cons/bill/mth	65	41.441		$245.51	65	41.441		$300.98
18	COMMERCIAL								
19	5/8"x3/4"	245		$13.69	$3,354	245		$16.79	$4,114
20	1"	92		$34.21	$3,147	92		$41.96	$3,860
21	1 1/2"	39		$68.43	$2,669	39		$83.93	$3,273
22	2"	12		$109.50	$1,314	12		$134.30	$1,612
23	6"	12		$684.36	$8,212	12		$839.37	$10,072
24	8"	12		$684.36	$8,212	12		$839.37	$10,072
25	Gallonage Charge/MG								
26	All Gallonage		8,177	$4.12	$33,689		8,177	$5.05	$41,294
27	Total COMMERCIAL	412	8,177		$60,597	412	8,177		$74,297
28	Ave cust/cons/bill/mth	34	19.847		$147.08	34	19.847		$180.33

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CHARLOTTE / DEEP CREEK
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 2 of 17
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
29	TOTAL ANNUALIZED SALES REVENUES 1/				$1,515,619				$1,858,161
30	UNBILLED REVENUE				$0				$0
31	OTHER REVENUE 2/				$16,715				$16,715
32	TOTAL REVENUES				$1,532,334				$1,874,876

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/VOLUSIA / ENTERPRISE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 3 of 17
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	2,455		$8.58	$21,064	2,455		$10.52	$25,827
3	1"	250		$21.43	$5,358	250		$26.28	$6,570
4	1 1/2"	13		$42.87	$557	13		$52.58	$684
5	Gallonage Charge/MG								
6	All Gallonage		18,082	$2.21	$39,961		18,082	$2.71	$49,002
7	Total RESIDENTIAL	2,718	18,082		$66,940	2,718	18,082		$82,083
8	Ave cust/cons/bill/mth	227	6.653		$24.63	227	6.653		$30.20
9	COMMERCIAL								
10	5/8"x3/4"	13		$8.58	$112	13		$10.52	$137
11	1"	25		$21.43	$536	25		$26.28	$657
12	2"	13		$68.58	$892	13		$84.11	$1,093
13	Gallonage Charge/MG								
14	All Gallonage		114	$2.21	$252		114	$2.71	$309
15	Total COMMERCIAL	51	114		$1,792	51	114		$2,196
16	Ave cust/cons/bill/mth	4	2.235		$35.14	4	2.235		$43.06

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/VOLUSIA / ENTERPRISE UTIL. CORP.
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 4 of 17
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	TOTAL ANNUALIZED SALES REVENUES 1/				$68,732				$84,279
2	UNBILLED REVENUE				$0				$0
3	OTHER REVENUE 2/				$1,100				$1,100
4	TOTAL REVENUES				$69,832				$85,379

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/BRADFORD / GENEVA LAKE ESTATES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 5 of 17
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,032		$4.97	$5,129	1,032		$6.10	$6,295
3	Gallonage Charge/MG								
4	All Gallonage		7,936	$2.07	$16,428		7,936	$2.54	$20,157
5	Total RESIDENTIAL	1,032	7,936		$21,557	1,032	7,936		$26,452
6	Ave cust/cons/bill/mth	86	7,690		$20.89	86	7,690		$25.63
7	MULTI-FAMILY								
8	2"	37		$39.73	$1,470	37		$48.73	$1,803
9	Gallonage Charge/MG								
10	All Gallonage		2,302	$2.07	$4,765		2,302	$2.54	$5,847
11	Total MULTI-FAMILY	37	2,302		$6,235	37	2,302		$7,650
12	Ave cust/cons/bill/mth	3	62,216		$168.51	3	62,216		$206.76
13	COMMERCIAL								
14	1 1/2"	12		$24.83	$298	12		$30.45	$365
15	Gallonage Charge/MG								
16	All Gallonage		509	$2.07	$1,054		509	$2.54	$1,293
17	Total COMMERCIAL	12	509		$1,352	12	509		$1,658
18	Ave cust/cons/bill/mth	1	42,417		$112.67	1	42,417		$138.17

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/BRADFORD / GENEVA LAKE ESTATES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 6 of 17
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
19	TOTAL ANNUALIZED SALES REVENUES 1/				$29,144				$35,760
20	UNBILLED REVENUE				$0				$0
21	OTHER REVENUE 2/				$510				$510
22	TOTAL REVENUES				$29,654				$36,270

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/BRADFORD / KEYSTONE CLUB ESTATES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 7 of 17
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,810		$4.97	$8,996	1,810		$6.10	$11,041
3	1"	74		$12.42	$919	74		$15.23	$1,127
4	1 1/2"	1		$24.83	$25	1		$30.45	$30
5	Gallonage Charge/MG								
6	All Gallonage		9,176	$2.07	$18,994		9,176	$2.54	$23,307
7	Total RESIDENTIAL	1,885	9,176		$28,934	1,885	9,176		$35,505
8	Ave cust/cons/bill/mth	157	4,868		$15.35	157	4,868		$18.84
9	TOTAL ANNUALIZED SALES REVENUES 1/				$28,934				$35,505
10	UNBILLED REVENUE				$0				$0
11	OTHER REVENUE 2/				$1,100				$1,100
12	TOTAL REVENUES				$30,034				$36,605

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / LAKESIDE (NEW ACQUISITION)
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 8 of 17
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,003		$5.13	$5,145	1,003		$6.29	$6,309
3	Gallonage Charge/MG								
4	All Gallonage		7,162	$1.23	$8,809		7,162	$1.51	$10,815
5	Total RESIDENTIAL	1,003	7,162		$13,954	1,003	7,162		$17,124
6	Ave cust/cons/bill/mth	84	7,141		$13.91	84	7,141		$17.07
7	TOTAL ANNUALIZED SALES REVENUES 1/				$13,954				$17,124
8	UNBILLED REVENUE				$0				$0
9	OTHER REVENUE 2/				$45				$45
10	TOTAL REVENUES				$13,999				$17,169

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LEE / LEHIGH
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 9 of 17
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	101,457		$9.03	$916,157	101,457		$11.08	$1,124,144
3	1"	37		$22.57	$835	37		$27.68	$1,024
4	3"	9		$144.43	$1,300	9		$177.14	$1,594
5	Gallonage Charge/MG								
6	All Gallonage		324,067	$2.40	$777,761		324,067	$2.94	$952,757
7	Total RESIDENTIAL	101,503	324,067		$1,696,053	101,503	324,067		$2,079,519
8	Ave cust/cons/bill/mth	8,459	3,193		$16.71	8,459	3,193		$20.49
9	COMMERCIAL								
10	5/8"x3/4"	2,809		$9.03	$25,365	2,809		$11.08	$31,124
11	1"	689		$22.57	$15,551	689		$27.68	$19,072
12	1 1/2"	338		$45.13	$15,254	338		$55.35	$18,708
13	2"	362		$72.22	$26,144	362		$88.58	$32,066
14	3"	73		$144.43	$10,543	73		$177.14	$12,931
15	4"	12		$225.68	$2,708	12		$276.80	$3,322
16	6"	12		$451.35	$5,416	12		$553.58	$6,643
17	Gallonage Charge/MG								
18	All Gallonage		67,272	$2.40	$161,453		67,272	$2.94	$197,780
19	Total COMMERCIAL	4,295	67,272		$262,434	4,295	67,272		$321,646
20	Ave cust/cons/bill/mth	358	15,663		$61.10	358	15,663		$74.89

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LEE / LEHIGH
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 10 of 17
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
21	FIRE PROTECTION								
22	4"	77		$75.23	$5,793	77		$92.27	$7,105
23	6"	38		$150.45	$5,717	38		$184.53	$7,012
24	8"	25		$240.72	$6,018	25		$295.24	$7,381
25	10"	3		$346.04	$1,038	3		$424.42	$1,273
26	Gallonage Charge/MG								
27	All Gallonage		0	$0.00	$0		0	$0.00	$0
28	Total FIRE PROTECTION	143	0		$18,566	143	0		$22,771
29	Ave cust/cons/bill/mth	12	0.000		$129.83	12	0.000		$159.24
30	TOTAL ANNUALIZED SALES REVENUES 1/				$1,977,053				$2,423,936
31	UNBILLED REVENUE				$0				$0
32	OTHER REVENUE 2/				$54,335				$54,335
33	TOTAL REVENUES				$2,031,388				$2,478,271

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/COLLIER / MARCO ISLAND
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 11 of 17
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	26,531		$7.88	$209,064	26,531		$9.66	$256,289
3	Full 3/4"	2		$11.83	$24	2		$14.51	$29
4	1"	35,117		$19.71	$692,156	35,117		$24.17	$848,778
5	1 1/2"	130		$39.42	$5,125	130		$48.35	$6,286
6	2"	14		$63.07	$883	14		$77.36	$1,083
7	Gallonage Charge/MG								
8	All Gallonage		1,083,265	$2.96	$3,206,464		1,083,265	$3.63	$3,932,252
9	Total RESIDENTIAL	61,794	1,083,265		$4,113,716	61,794	1,083,265		$5,044,717
10	Ave cust/cons/bill/mth	5,150	17,530		$66.57	5,150	17,530		$81.64
11	MULTI-FAMILY								
12	5/8"x3/4"	56		$7.88	$441	56		$9.66	$541
13	1"	56		$19.71	$1,104	56		$24.17	$1,354
14	1 1/2"	261		$39.42	$10,289	261		$48.35	$12,619
15	2"	731		$63.07	$46,104	731		$77.36	$56,550
16	3"	333		$126.14	$42,005	333		$154.71	$51,518
17	4"	393		$197.09	$77,456	393		$241.73	$95,000
18	6"	33		$394.19	$13,008	33		$483.47	$15,955
19	Gallonage Charge/MG								
20	All Gallonage		319,075	$2.96	$944,462		319,075	$3.63	$1,158,242
21	Total MULTI-FAMILY	1,863	319,075		$1,134,869	1,863	319,075		$1,391,779
22	Ave cust/cons/bill/mth	155	171,269		$609.16	155	171,269		$747.06

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/COLLIER / MARCO ISLAND
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 12 of 17
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
23	COMMERCIAL								
24	5/8"x3/4"	1,945		$7.88	$15,327	1,945		$9.66	$18,789
25	1"	1,244		$19.71	$24,519	1,244		$24.17	$30,067
26	1 1/2"	474		$39.42	$18,685	474		$48.35	$22,918
27	2"	405		$63.07	$25,543	405		$77.36	$31,331
28	3"	12		$126.14	$1,514	12		$154.71	$1,857
29	4"	26		$197.09	$5,124	26		$241.73	$6,285
30	6"	25		$394.19	$9,855	25		$483.47	$12,087
31	10"	12		$906.63	$10,880	12		$1,111.98	$13,344
32	Gallonage Charge/MG								
33	All Gallonage		300,650	$2.96	$889,924		300,650	$3.63	$1,091,360
34	Total COMMERCIAL	4,143	300,650		$1,001,371	4,143	300,650		$1,228,038
35	Ave cust/cons/bill/mth	345	72.568		$241.70	345	72.568		$296.41
36	IRRIGATION								
37	5/8"x3/4"	124		$7.88	$977	124		$9.66	$1,198
38	1"	673		$19.71	$13,265	673		$24.17	$16,266
39	1 1/2"	723		$39.42	$28,501	723		$48.35	$34,957
40	2"	1,137		$63.07	$71,711	1,137		$77.36	$87,958
41	3"	49		$126.14	$6,181	49		$154.71	$7,581
42	4"	12		$197.09	$2,365	12		$241.73	$2,901
43	Gallonage Charge/MG								
44	All Gallonage		473,477	$2.96	$1,401,492		473,477	$3.63	$1,718,722
45	Total IRRIGATION	2,718	473,477		$1,524,492	2,718	473,477		$1,869,583
46	Ave cust/cons/bill/mth	227	174.201		$560.89	227	174.201		$687.85

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/COLLIER / MARCO ISLAND
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 13 of 17
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
47	RAW WATER								
48	6"	12		$120.89	$1,451	12		$148.27	$1,779
49	Gallonage Charge/MG								
50	All Gallonage		36,938	$0.64	$23,640		36,938	$0.78	$28,812
51	Total RAW WATER	12	36,938		$25,091	12	36,938		$30,591
52	Ave cust/cons/bill/mth	1	3078.17		$2,090.92	1	3078.17		$2,549.25
53	FIRE PROTECTION								
54	3"	3		$42.05	$126	3		$51.57	$155
55	4"	146		$65.70	$9,592	146		$80.58	$11,765
56	6"	454		$131.40	$59,656	454		$161.16	$73,167
57	8"	458		$210.23	$96,285	458		$257.85	$118,095
58	10"	60		$302.21	$18,133	60		$370.66	$22,240
59	Gallonage Charge/MG								
60	All Gallonage		0	$0.00	$0		0	$0.00	$0
61	Total FIRE PROTECTION	1,121	0		$183,792	1,121	0		$225,422
62	Ave cust/cons/bill/mth	93	0.000		$163.95	93	0.000		$201.09
63	TOTAL ANNUALIZED SALES REVENUES 1/				$7,983,831				$9,790,130
64	UNBILLED REVENUE				$0				$0
65	OTHER REVENUE 2/				$24,990				$24,990
66	TOTAL REVENUES				$8,008,321				$9,815,120

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/ST. JOHN / PALM VALLEY
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 14 of 17
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	2,312		$9.35	$21,617	2,312		$11.47	$26,519
3 Full 3/4"	12		$9.35	$112	12		$11.47	$138
4 1"	81		$9.35	$757	81		$11.47	$929
5 2"	12		$9.35	$112	12		$11.47	$138
6 Gallonage Charge/MG								
7 0- 3000		5,746	$0.00	$0	0- 3000	5,746	$0.00	$0
8 3001-All excess		13,929	$0.94	$13,093	3001-All excess	13,929	$1.15	$16,018
9 Total RESIDENTIAL	2,417	19,675		$35,691	2,417	19,675		$43,742
10 Ave cust/cons/bill/mth	201	8.140		$14.77	201	8.140		$18.10
11 COMMERCIAL								
12 5/8"x3/4"	73		$9.35	$683	73		$11.47	$837
13 2"	12		$9.35	$112	12		$11.47	$138
14 Gallonage Charge/MG								
15 0- 3000		213	$0.00	$0	0- 3000	213	$0.00	$0
16 3001-All excess		1,265	$0.94	$1,189	3001-All excess	1,265	$1.15	$1,455
17 Total COMMERCIAL	85	1,478		$1,984	85	1,478		$2,430
18 Ave cust/cons/bill/mth	7	17.388		$23.34	7	17.388		$28.59
19 TOTAL ANNUALIZED SALES REVENUES 1/				$37,675				$46,172
20 UNBILLED REVENUE				$0				$0
21 OTHER REVENUE 2/				$1,110				$1,110
22 TOTAL REVENUES				$38,785				$47,282

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/ST. JOHN / REMINGTON FOREST
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 15 of 17
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	940		$20.30	$19,082	940		$24.90	$23,406
3	1"	7		$20.30	$142	7		$24.90	$174
4	Gallonage Charge/MG								
5	All Gallonage		7,140	$0.00	$0		7,140	$0.00	$0
6	Total RESIDENTIAL	947	7,140		$19,224	947	7,140		$23,580
7	Ave cust/cons/bill/mth	79	7.540		$20.30	79	7.540		$24.90
8	TOTAL ANNUALIZED SALES REVENUES 1/				$19,224				$23,580
9	UNBILLED REVENUE				$0				$0
10	OTHER REVENUE 2/				$370				$370
11	TOTAL REVENUES				$19,594				$23,950

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / SPRING GARDENS (NEW ACQUISITION)
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 16 of 17
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,517		$6.88	$10,437	1,517		$8.44	$12,803
3	Gallonage Charge/MG								
4	All Gallonage		6,313	$1.03	$6,502		6,313	$1.26	$7,954
5	Total RESIDENTIAL	1,517	6,313		$16,939	1,517	6,313		$20,757
6	Ave cust/cons/bill/mth	126	4,162		$11.17	126	4,162		$13.68
7	COMMERCIAL								
8	5/8"x3/4"	12		$6.88	$83	12		$8.44	$101
9	2"	25		$55.04	$1,376	25		$67.51	$1,688
10	Gallonage Charge/MG								
11	All Gallonage		882	$1.03	$908		882	$1.26	$1,111
12	Total COMMERCIAL	37	882		$2,367	37	882		$2,900
13	Ave cust/cons/bill/mth	3	23,838		$63.97	3	23,838		$78.38
14	TOTAL ANNUALIZED SALES REVENUES 1/				$19,306				$23,657
15	UNBILLED REVENUE				$0				$0
16	OTHER REVENUE 2/				$1,725				$1,725
17	TOTAL REVENUES				$21,031				$25,382

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / VALENCIA TERRACE (NEW ACQUISITION)
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [x] Wastewater [ ]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 17 of 17
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	4,107		$6.39	$26,244	4,107		$7.84	$32,199
3 Gallonage Charge/MG								
4 All Gallonage		23,968	$0.67	$16,059		23,968	$0.82	$19,654
5 Total RESIDENTIAL	4,107	23,968		$42,303	4,107	23,968		$51,853
6 Ave cust/cons/bill/mth	342	5.836		$10.30	342	5.836		$12.63
7 COMMERCIAL								
8 5/8"x3/4"	43		$6.39	$275	43		$7.84	$337
9 1"	70		$15.99	$1,119	70		$19.61	$1,373
10 1 1/2"	12		$31.96	$384	12		$39.20	$470
11 2"	12		$51.14	$614	12		$62.72	$753
12 Gallonage Charge/MG								
13 All Gallonage		1,619	$0.67	$1,085		1,619	$0.82	$1,328
14 Total COMMERCIAL	137	1,619		$3,477	137	1,619		$4,261
15 Ave cust/cons/bill/mth	11	11.818		$25.38	11	11.818		$31.10
16 TOTAL ANNUALIZED SALES REVENUES 1/				$45,780				$56,114
17 UNBILLED REVENUE				$0				$0
18 OTHER REVENUE 2/				$165				$165
19 TOTAL REVENUES				$45,945				$56,279

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to the 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/3 / TOTAL FPSC PLANTS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 1 of 5
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) 1995 PROJECTED INTERIM (PRESENT CAPPED RATES) Bills	(3) Consumption(MG)	(4) Rate	(5) Revenues	(7) 1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES) Bills	(8) Consumption(MG)	(9) Rate	(10) Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	381,178			$5,392,716	381,178			$6,729,367
3	Full 3/4"	5,458			$67,823	5,458			$84,628
4	1"	29,256			$267,135	29,256			$333,275
5	1 1/2"	96			$1,000	96			$1,247
6	2"	12			$150	12			$188
7	4"	12			$162	12			$202
8	Gallonage Charge/MG								
9	0-Varies		1,616,528		$6,263,255	0- Varies	1,616,528		$7,813,841
10	All excess 1/		1,061,413	$0.00	$0	All excess 1/	1,061,413	$0.00	$0
11	Total RESIDENTIAL	416,012	1,616,528		$11,992,241	416,012	1,616,528		$14,962,748
12	Ave cust/cons/bill/mth	34,668	3,886		$28.83	34,668	3,886		$35.97
13	RES WW ONLY								
14	5/8"x3/4"	3,389			$51,380	3,389			$64,099
15	Gallonage Charge/MG								
16	All Gallonage		0		$0		0		$0
17	Total RES WW ONLY	3,389	0		$51,380	3,389	0		$64,099
18	Ave cust/cons/bill/mth	282	0.000		$15.16	282	0.000		$18.91

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/3 / TOTAL FPSC PLANTS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 2 of 5
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
19	MULTI-FAMILY								
20	5/8"x3/4"	158			$2,834	158			$3,536
21	1"	424			$17,117	424			$21,359
22	1 1/2"	1,314			$91,847	1,314			$114,595
23	2"	1,000			$101,511	1,000			$126,655
24	3"	297			$52,753	297			$65,821
25	4"	344			$100,745	344			$125,699
26	6"	57			$37,601	57			$46,914
27	8"	10			$8,784	10			$10,960
28	Gallonage Charge/MG								
29	All Gallonage		356,576		$1,458,226		356,576		$1,818,555
30	Total MULTI-FAMILY	3,604	356,576		$1,871,418	3,604	356,576		$2,334,094
31	Ave cust/cons/bill/mth	300	98.939		$519.26	300	98.939		$647.64
32	COMMERCIAL								
33	5/8"x3/4"	7,922			$110,997	7,922			$138,506
34	Full 3/4"	533			$9,730	533			$12,136
35	1"	2,185			$65,758	2,185			$82,050
36	1 1/2"	1,286			$82,625	1,286			$103,090
37	2"	1,450			$153,181	1,450			$191,122
38	3"	303			$68,808	303			$85,851
39	4"	202			$64,893	202			$80,967
40	6"	86			$62,410	86			$77,868
41	8"	41			$40,499	41			$50,530
42	10"	11			$15,711	11			$19,603
43	Gallonage Charge/MG								
44	All Gallonage		661,027		$2,872,753		661,027		$3,584,259
45	Total COMMERCIAL	14,019	661,027		$3,547,365	14,019	661,027		$4,425,982
46	Ave cust/cons/bill/mth	1,168	47.152		$253.04	1,168	47.152		$315.71

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/3 / TOTAL FPSC PLANTS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 3 of 5
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
47 EMERGENCY TEMPORARY SERVICE								
48 5/8"x3/4"	0			$0	0			$0
49 Gallonage Charge/MG								
50 All Gallonage		0		$0		0		$0
51 Total ETS	0	0		$0	0	0		$0
52 Ave cust/cons/bill/mth	0				0			
53 COM WW ONLY								
54 1"	12			$266	12			$332
55 Gallonage Charge/MG								
56 All Gallonage		1,148		$4,420		1,148		$5,510
57 Total COM WW ONLY	12	1,148		$4,686	12	1,148		$5,842
58 Ave cust/cons/bill/mth	1	95.667		$390.50	1	95.667		$486.83
59 PUBLIC AUTHORITY								
60 1 1/2"	12			$745	12			$930
61 Gallonage Charge/MG								
62 All Gallonage		372		$1,369		372		$1,707
63 Total PUBLIC AUTHORITY	12	372		$2,114	12	372		$2,637
64 Ave cust/cons/bill/mth	1	31.000		$176.17	1	31.000		$219.75

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/3 / TOTAL FPSC PLANTS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 4 of 5
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
65	EFFLUENT								
66	5/8"x3/4"	120			$0	120			$0
67	1 1/2"	6			$0	6			$0
68	2"	15			$0	15			$0
69	3"	3			$0	3			$0
70	8"	12			$0	12			$0
71	10"	12			$0	12			$0
72	Gallonage Charge/MG								
73	All Gallonage		302,846		$53,308		302,846		$66,604
74	Total EFFLUENT	168	302,846		$53,308	168	302,846		$66,604
75	Ave cust/cons/bill/mth	14	1802.66		$317.31	14	1802.66		$396.45
76	SS								
77	5/8"x3/4"	39			$484	39			$605
78	1"	39			$1,211	39			$1,511
79	1 1/2"	26			$1,615	26			$2,014
80	2"	39			$3,875	39			$4,835
81	Gallonage Charge/MG								
82	All Gallonage		39,580		$145,654		39,580		$181,672
83	Total SS	143	39,580		$152,839	143	39,580		$190,637
84	Ave cust/cons/bill/mth	12	276.783		$1,068.80	12	276.783		$1,333.13

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/3 / TOTAL FPSC PLANTS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 5 of 5
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
85	MF NON-METERED								
86	3"	12			$24,120	12			$30,096
87	Gallonage Charge/MG								
88	All Gallonage		0		$0		0		$0
89	Total MF NON-METERED	12	0		$24,120	12	0		$30,096
90	Ave cust/cons/bill/mth	1	0.000		$2,010.00	1	0.000		$2,508.00
91	BULK SEWER								
92	1"	2			$44	2			$55
93	4"	84			$23,313	84			$29,088
94	Gallonage Charge/MG								
95	All Gallonage		95,060		$365,981		95,060		$456,288
96	Total BULK SEWER	86	95,060		$389,338	86	95,060		$485,431
97	Ave cust/cons/bill/mth	7	1105.35		$4,527.19	7	1105.35		$5,644.55
98	TOTAL ANNUALIZED SALES REVENUES 3/				$18,088,809				$22,568,170
99	UNBILLED REVENUE				$0				$0
100	OTHER REVENUE 3/				$0				$0
	TOTAL REVENUES				$18,088,809				$22,568,170

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

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

SCHEDULE: E2-1
Page 1 of 4
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	244,610			$3,241,925		244,610			$4,045,414
3 Full 3/4"	5,458			$67,823		5,458			$84,628
4 1"	22,780			$190,055		22,780			$237,098
5 1 1/2"	72			$734		72			$915
6 2"	12			$150		12			$188
7 4"	12			$162		12			$202
8 Gallonage Charge/MG									
9 0- 6000		1,108,901		$4,393,024	0- 6000		1,108,901	$0.00	$5,480,235
10 All excess 1/		927,556	$0.00	$0	All excess 1/		927,556	$0.00	$0
11 Total RESIDENTIAL	272,944	1,108,901		$7,893,873		272,944	1,108,901		$9,848,680
12 Ave cust/cons/bill/mth	22,745	4.063		$28.92		22,745	4.063		$36.08
13 RES WW ONLY									
14 5/8"x3/4"	326		2/	$9,522		326		2/	$11,878
15 Gallonage Charge/MG									
16 All Gallonage		0		$0			0		$0
17 Total RES WW ONLY	326	0		$9,522		326	0		$11,878
18 Ave cust/cons/bill/mth	27	0.000		$29.21		27	0.000		$36.44

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

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

SCHEDULE: E2-1
Page 2 of 4
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
19	MULTI-FAMILY								
20	5/8"x3/4"	137			$2,526	137			$3,152
21	1"	134			$3,678	134			$4,590
22	1 1/2"	793			$49,394	793			$61,627
23	2"	220			$20,612	220			$25,716
24	4"	19			$10,544	19			$13,155
25	6"	12			$7,224	12			$9,013
26	8"	10			$8,784	10			$10,960
27	Gallonage Charge/MG								
28	All Gallonage		51,306		$254,273		51,306		$317,270
29	Total MULTI-FAMILY	1,325	51,306		$357,035	1,325	51,306		$445,483
30	Ave cust/cons/bill/mth	110	38.722		$269.46	110	38.722		$336.21
31	COMMERCIAL								
32	5/8"x3/4"	4,339			$60,311	4,339			$75,258
33	Full 3/4"	533			$9,730	533			$12,136
34	1"	799			$25,275	799			$31,538
35	1 1/2"	660			$40,866	660			$50,988
36	2"	962			$99,584	962			$124,250
37	3"	211			$46,073	211			$57,485
38	4"	166			$53,596	166			$66,871
39	6"	25			$15,557	25			$19,410
40	8"	28			$27,885	28			$34,791
41	10"	11			$15,711	11			$19,603
42	Gallonage Charge/MG								
43	All Gallonage		411,150		$1,855,497		411,150		$2,315,415
44	Total COMMERCIAL	7,734	411,150		$2,250,085	7,734	411,150		$2,807,745
45	Ave cust/cons/bill/mth	645	53.161		$290.93	645	53.161		$363.04

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

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

SCHEDULE: E2-1
Page 3 of 4
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
46	EMERGENCY TEMPORARY SERVICE								
47	5/8"x3/4"	0			$0	0			$0
48	Gallonage Charge/MG								
49	All Gallonage		0		$0		0		$0
50	Total ETS	0	0		$0	0	0		$0
51	Ave cust/cons/bill/mth	0				0			
52	PUBLIC AUTHORITY								
53	1 1/2"	12			$745	12			$930
54	Gallonage Charge/MG								
55	All Gallonage		372		$1,369		372		$1,707
56	Total PUBLIC AUTHORITY	12	372		$2,114	12	372		$2,637
57	Ave cust/cons/bill/mth	1	31.000		$176.17	1	31.000		$219.75
58	EFFLUENT								
59	5/8"x3/4"	108			$0	108			$0
60	Gallonage Charge/MG								
61	All Gallonage		7,776		$467		7,776		$544
62	Total EFFLUENT	108	7,776		$467	108	7,776		$544
63	Ave cust/cons/bill/mth	9	72.000		$4.32	9	72.000		$5.04

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

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

SCHEDULE: E2-1
Page 4 of 4
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
64	SS								
65	5/8"x3/4"	39			$484	39			$605
66	1"	39			$1,211	39			$1,511
67	1 1/2"	26			$1,615	26			$2,014
68	2"	39			$3,875	39			$4,835
69	Gallonage Charge/MG								
70	All Gallonage		39,580		$145,654		39,580		$181,672
71	Total SS	143	39,580		$152,839	143	39,580		$190,637
72	Ave cust/cons/bill/mth	12	276.783		$1,068.80	12	276.783		$1,333.13
73	TOTAL ANNUALIZED SALES REVENUES 3/				$10,665,935				$13,307,604
74	UNBILLED REVENUE				$0				$0
75	OTHER REVENUE 4/				$0				$0
76	TOTAL REVENUES				$10,665,935				$13,307,604

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ Rates vary by plant. See schedule E-1 for list of rates by plant.
3/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
4/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/NASSAU / AMELIA ISLAND
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 1 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL									
2	5/8"x3/4"	14,631		$12.82	$187,569		14,631		$16.00	$234,096
3	Full 3/4"	484		$12.82	$6,205		484		$16.00	$7,744
4	1"	62		$12.82	$795		62		$16.00	$992
5	1 1/2"	13		$12.82	$167		13		$16.00	$208
6	Gallonage Charge/MG									
7	0- 6,000		63,449	$2.82	$178,926	0- 6000		63,449	$3.52	$223,340
8	All excess 1/		85,898	$0.00	$0	All excess 1/		85,898	$0.00	$0
9	Total RESIDENTIAL	15,190	63,449		$373,662		15,190	63,449		$466,380
10	Ave cust/cons/bill/mth	1,266	4.177		$24.60		1,266	4.177		$30.70
11	COMMERCIAL									
12	5/8"x3/4"	259		$12.82	$3,320		259		$16.00	$4,144
13	Full 3/4"	64		$19.23	$1,231		64		$23.99	$1,535
14	1"	166		$32.05	$5,320		166		$39.99	$6,638
15	1 1/2"	192		$64.10	$12,307		192		$79.98	$15,356
16	2"	333		$102.56	$34,152		333		$127.96	$42,611
17	3"	83		$205.12	$17,025		83		$255.93	$21,242
18	4"	64		$320.50	$20,512		64		$399.89	$25,593
19	6"	13		$641.00	$8,333		13		$799.78	$10,397
20	8"	2		$1,025.60	$2,051		2		$1,279.64	$2,559
21	Gallonage Charge/MG									
22	All Gallonage		142,561	$3.38	$481,856			142,561	$4.22	$601,607
23	Total COMMERCIAL	1,176	142,561		$586,107		1,176	142,561		$731,682
24	Ave cust/cons/bill/mth	98	121.225		$498.39		98	121.225		$622.18

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/NASSAU / AMELIA ISLAND
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 2 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
25	TOTAL ANNUALIZED SALES REVENUES 3/				$959,769				$1,198,062
26	UNBILLED REVENUE				$0				$0
27	OTHER REVENUE 3/				$0				$0
	TOTAL REVENUES				$959,769				$1,198,062

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / APACHE SHORES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 3 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	1,170		$16.25	$19,013	1,170		$20.28	$23,728
3	Gallonage Charge/MG								
4	0- 6,000		1,787	$6.77	$12,098	0- 6000	1,787	$8.45	$15,100
5	All excess 1/		106	$0.00	$0	All excess 1/	106	$0.00	$0
6	Total RESIDENTIAL	1,170	1,787		$31,111	1,170	1,787		$38,828
7	Ave cust/cons/bill/mth	98	1.527		$26.59	98	1.527		$33.19
8	RES WW ONLY								
9	5/8"x3/4"	178		$24.76	$4,407	178		$30.89	$5,498
10	Gallonage Charge/MG								
11	All Gallonage		0	$0.00	$0		0	$0.00	$0
12	Total RES WW ONLY	178	0		$4,407	178	0		$5,498
13	Ave cust/cons/bill/mth	15	0.000		$24.76	15	0.000		$30.89
14	TOTAL ANNUALIZED SALES REVENUES 3/				$35,518				$44,326
15	UNBILLED REVENUE				$0				$0
16	OTHER REVENUE 3/				$0				$0
	TOTAL REVENUES				$35,518				$44,326

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/SEMINOLE / APPLE VALLEY
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 4 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	1,698		$12.54	$21,293		1,698		$15.65	$26,574
3 1"	24		$12.54	$301		24		$15.65	$376
4 2"	12		$12.54	$150		12		$15.65	$188
5 Gallonage Charge/MG									
6 0- 6,000		8,664	$2.88	$24,952	0- 6000		8,664	$3.59	$31,104
7 All excess 1/		10,395	$0.00	$0	All excess 1/		10,395	$0.00	$0
8 Total RESIDENTIAL	1,734	8,664		$46,696		1,734	8,664		$58,242
9 Ave cust/cons/bill/mth	145	4,997		$26.93		145	4,997		$33.59
10 COMMERCIAL									
11 5/8"x3/4"	233		$12.54	$2,922		233		$15.65	$3,646
12 1"	38		$31.35	$1,191		38		$39.12	$1,487
13 Gallonage Charge/MG									
14 All Gallonage		1,215	$3.46	$4,204			1,215	$4.32	$5,249
15 Total COMMERCIAL	271	1,215		$8,317		271	1,215		$10,382
16 Ave cust/cons/bill/mth	23	4,483		$30.69		23	4,483		$38.31
17 TOTAL ANNUALIZED SALES REVENUES 3/				$55,013					$68,624
18 UNBILLED REVENUE				$0					$0
19 OTHER REVENUE 3/				$0					$0
TOTAL REVENUES				$55,013					$68,624

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/DUVAL / BEACON HILLS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 5 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	32,486		$13.72	$445,708		32,486		$17.12	$556,160
3 Full 3/4"	3,338		$13.72	$45,797		3,338		$17.12	$57,147
4 1"	273		$13.72	$3,746		273		$17.12	$4,674
5 1 1/2"	5		$13.72	$69		5		$17.12	$86
6 Gallonage Charge/MG									
7 0- 6,000		185,690	$2.57	$477,223	0- 6000		185,690	$3.21	$596,065
8 All excess 1/		269,085	$0.00	$0	All excess 1/		269,085	$0.00	$0
9 Total RESIDENTIAL	36,102	185,690		$972,543		36,102	185,690		$1,214,132
10 Ave cust/cons/bill/mth	3,009	5.143		$26.94		3,009	5.143		$33.63
11 RES WW ONLY									
12 5/8"x3/4"	13		$27.22	$354		13		$33.96	$441
13 Gallonage Charge/MG									
14 All Gallonage		0	$0.00	$0			0	$0.00	$0
15 Total RES WW ONLY	13	0		$354		13	0		$441
16 Ave cust/cons/bill/mth	1	0.000		$27.23		1	0.000		$33.92
17 MULTI-FAMILY									
18 1 1/2"	356		$68.60	$24,422		356		$85.59	$30,470
19 Gallonage Charge/MG									
20 All Gallonage		11,902	$3.08	$36,658			11,902	$3.84	$45,704
21 Total MULTI-FAMILY	356	11,902		$61,080		356	11,902		$76,174
22 Ave cust/cons/bill/mth	30	33.433		$171.57		30	33.433		$213.97

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/DUVAL / BEACON HILLS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 6 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)		(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
23	COMMERCIAL								
24	5/8"x3/4"	695		$13.72	$9,535	695		$17.12	$11,898
25	Full 3/4"	25		$20.58	$515	25		$25.68	$642
26	1"	21		$34.30	$720	21		$42.80	$899
27	1 1/2"	38		$68.60	$2,607	38		$85.59	$3,252
28	2"	58		$109.76	$6,366	58		$136.95	$7,943
29	Gallonage Charge/MG								
30	All Gallonage		34,203	$3.08	$105,345		34,203	$3.84	$131,340
31	Total COMMERCIAL	837	34,203		$125,088	837	34,203		$155,974
32	Ave cust/cons/bill/mth	70	40.864		$149.45	70	40.864		$186.35
33	TOTAL ANNUALIZED SALES REVENUES 3/				$1,159,065				$1,446,721
34	UNBILLED REVENUE				$0				$0
35	OTHER REVENUE 3/				$0				$0
	TOTAL REVENUES				$1,159,065				$1,446,721

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PUTNAM / BEECHER'S POINT
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 7 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

	(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL									
2	5/8"x3/4"	182		$28.74	$5,231		182		$35.86	$6,527
3	Gallonage Charge/MG									
4	0- 6,000		481	$8.20	$3,944	0- 6000		481	$10.23	$4,921
5	All excess 1/		69	$0.00	$0	All excess 1/		69	$0.00	$0
6	Total RESIDENTIAL	182	481		$9,175		182	481		$11,448
7	Ave cust/cons/bill/mth	15	2.643		$50.41		15	2.643		$62.90
8	MULTI-FAMILY									
9	4"	12		$718.50	$8,622		12		$896.47	$10,758
10	Gallonage Charge/MG									
11	All Gallonage		1,432	$9.84	$14,091			1,432	$12.28	$17,585
12	Total MULTI-FAMILY	12	1,432		$22,713		12	1,432		$28,343
13	Ave cust/cons/bill/mth	1	119.333		$1,892.75		1	119.333		$2,361.92
14	TOTAL ANNUALIZED SALES REVENUES 3/				$31,888					$39,791
15	UNBILLED REVENUE				$0					$0
16	OTHER REVENUE 3/				$0					$0
	TOTAL REVENUES				$31,888					$39,791

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CHARLOTTE / BURNT STORE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 8 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	4,701		$10.98	$51,617	4,701		$13.70	$64,404
3	1"	67		$10.98	$736	67		$13.70	$918
4	Gallonage Charge/MG								
5	0- 6,000		11,201	$4.23	$47,380	0- 6000	11,201	$5.28	$59,141
6	All excess 1/		3,402	$0.00	$0	All excess 1/	3,402	$0.00	$0
7	Total RESIDENTIAL	4,768	11,201		$99,733	4,768	11,201		$124,463
8	Ave cust/cons/bill/mth	397	2.349		$20.92	397	2.349		$26.10
9	MULTI-FAMILY								
10	1"	134		$27.45	$3,678	134		$34.25	$4,590
11	1 1/2"	252		$54.90	$13,835	252		$68.50	$17,262
12	2"	134		$87.84	$11,771	134		$109.60	$14,686
13	4"	7		$274.50	$1,922	7		$342.49	$2,397
14	8"	10		$878.40	$8,784	10		$1,095.98	$10,960
15	Gallonage Charge/MG								
16	All Gallonage		11,774	$5.08	$59,812		11,774	$6.34	$74,647
17	Total MULTI-FAMILY	537	11,774		$99,802	537	11,774		$124,542
18	Ave cust/cons/bill/mth	45	21.926		$185.85	45	21.926		$231.92

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CHARLOTTE / BURNT STORE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 9 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
19	COMMERCIAL								
20	5/8"x3/4"	92		$10.98	$1,010	92		$13.70	$1,260
21	1"	22		$27.45	$604	22		$34.25	$754
22	1 1/2"	33		$54.90	$1,812	33		$68.50	$2,261
23	2"	67		$87.84	$5,885	67		$109.60	$7,343
24	4"	17		$274.50	$4,667	17		$342.49	$5,822
25	Gallonage Charge/MG								
26	All Gallonage		6,009	$5.08	$30,526		6,009	$6.34	$38,097
27	Total COMMERCIAL	231	6,009		$44,504	231	6,009		$55,537
28	Ave cust/cons/bill/mth	19	26.013		$192.66	19	26.013		$240.42
29	TOTAL ANNUALIZED SALES REVENUES 3/				$244,039				$304,542
30	UNBILLED REVENUE				$0				$0
31	OTHER REVENUE 3/				$0				$0
	TOTAL REVENUES				$244,039				$304,542

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/SEMINOLE / CHULUOTA
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 10 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	1,619		$28.38	$45,947		1,619		$35.41	$57,329
3 Gallonage Charge/MG									
4 0- 6,000		6,720	$7.07	$47,510	0- 6000		6,720	$8.82	$59,270
5 All excess 1/		2,567	$0.00	$0	All excess 1/		2,567	$0.00	$0
6 Total RESIDENTIAL	1,619	6,720		$93,457		1,619	6,720		$116,599
7 Ave cust/cons/bill/mth	135	4.151		$57.73		135	4.151		$72.02
8 TOTAL ANNUALIZED SALES REVENUES 3/				$93,457					$116,599
9 UNBILLED REVENUE				$0					$0
10 OTHER REVENUE 3/				$0					$0
TOTAL REVENUES				$93,457					$116,599

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/MARION / CITRUS PARK
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 11 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	3,216		$23.23	$74,708	3,216		$28.98	$93,200
3	Gallonage Charge/MG								
4	0- 6,000		13,725	$7.48	$102,663	0- 6000	13,725	$9.33	$128,054
5	All excess 1/		4,740	$0.00	$0	All excess 1/	4,740	$0.00	$0
6	Total RESIDENTIAL	3,216	13,725		$177,371	3,216	13,725		$221,254
7	Ave cust/cons/bill/mth	268	4.268		$55.15	268	4.268		$68.80
8	COMMERCIAL								
9	1"	12		$58.08	$697	12		$72.47	$870
10	Gallonage Charge/MG								
11	All Gallonage		231	$8.98	$2,074		231	$11.20	$2,587
12	Total COMMERCIAL	12	231		$2,771	12	231		$3,457
13	Ave cust/cons/bill/mth	1	19.250		$230.92	1	19.250		$288.08
14	TOTAL ANNUALIZED SALES REVENUES 3/				$180,142				$224,711
15	UNBILLED REVENUE				$0				$0
16	OTHER REVENUE 3/				$0				$0
	TOTAL REVENUES				$180,142				$224,711

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / CITRUS SPRINGS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 12 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL									
2	5/8"x3/4"	8,039		$13.13	$105,552		8,039		$16.38	$131,679
3	1"	96		$13.13	$1,260		96		$16.38	$1,572
4	Gallonage Charge/MG									
5	0- 6,000		27,315	$2.57	$70,200	0- 6000		27,315	$3.21	$87,681
6	All excess 1/		8,404	$0.00	$0	All excess 1/		8,404	$0.00	$0
7	Total RESIDENTIAL	8,135	27,315		$177,012		8,135	27,315		$220,932
8	Ave cust/cons/bill/mth	678	3.358		$21.76		678	3.358		$27.16
9	COMMERCIAL									
10	5/8"x3/4"	103		$13.13	$1,352		103		$16.38	$1,687
11	1"	12		$32.83	$394		12		$40.96	$492
12	2"	15		$105.04	$1,576		15		$131.06	$1,966
13	Gallonage Charge/MG									
14	All Gallonage		783	$3.08	$2,412			783	$3.84	$3,007
15	Total COMMERCIAL	130	783		$5,734		130	783		$7,152
16	Ave cust/cons/bill/mth	11	6.023		$44.11		11	6.023		$55.02
17	TOTAL ANNUALIZED SALES REVENUES 3/				$182,746					$228,084
18	UNBILLED REVENUE				$0					$0
19	OTHER REVENUE 3/				$0					$0
	TOTAL REVENUES				$182,746					$228,084

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/VOLUSIA / DELTONA
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 13 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	53,238		$13.47	$717,116		53,238		$16.81	$894,931
3 1"	389		$13.47	$5,240		389		$16.81	$6,539
4 1 1/2"	12		$13.47	$162		12		$16.81	$202
5 4"	12		$13.47	$162		12		$16.81	$202
6 Gallonage Charge/MG									
7 0- 6,000		201,676	$5.71	$1,151,570	0- 6000		201,676	$7.12	$1,435,933
8 All excess 1/		86,481	$0.00	$0	All excess 1/		86,481	$0.00	$0
9 Total RESIDENTIAL	53,651	201,676		$1,874,250		53,651	201,676		$2,337,807
10 Ave cust/cons/bill/mth	4,471	3,759		$34.93		4,471	3,759		$43.57
11 COMMERCIAL									
12 5/8"x3/4"	1,694		$13.47	$22,818		1,694		$16.81	$28,476
13 1"	266		$33.68	$8,959		266		$42.02	$11,177
14 1 1/2"	82		$67.35	$5,523		82		$84.03	$6,890
15 2"	211		$107.76	$22,737		211		$134.45	$28,369
16 3"	49		$215.52	$10,560		49		$268.90	$13,176
17 4"	61		$336.75	$20,542		61		$420.16	$25,630
18 Gallonage Charge/MG									
19 All Gallonage		64,028	$6.85	$438,592			64,028	$8.55	$547,439
20 Total COMMERCIAL	2,363	64,028		$529,731		2,363	64,028		$661,157
21 Ave cust/cons/bill/mth	197	27,096		$224.18		197	27,096		$279.80

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/VOLUSIA / DELTONA
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 14 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
22	TOTAL ANNUALIZED SALES REVENUES 3/				$2,403,981				$2,998,964
23	UNBILLED REVENUE				$0				$0
24	OTHER REVENUE 3/				$0				$0
	TOTAL REVENUES				$2,403,981				$2,998,964

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/MARTIN / FISHERMAN'S HAVEN
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 15 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. / Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL								
2 5/8"x3/4"	1,632		$13.24	$21,608	1,632		$16.52	$26,961
3 Gallonage Charge/MG								
4 0- 6,000		6,433	$4.23	$27,212	0- 6000	6,433	$5.28	$33,966
5 All excess 1/		2,665	$0.00	$0	All excess 1/	2,665	$0.00	$0
6 Total RESIDENTIAL	1,632	6,433		$48,820	1,632	6,433		$60,927
7 Ave cust/cons/bill/mth	136	3.942		$29.91	136	3.942		$37.33
8 RES WW ONLY								
9 5/8"x3/4"	84		$30.38	$2,552	84		$37.91	$3,184
10 Gallonage Charge/MG								
11 All Gallonage		0	$0.00	$0		0	$0.00	$0
12 Total RES WW ONLY	84	0		$2,552	84	0		$3,184
13 Ave cust/cons/bill/mth	7	0.000		$30.38	7	0.000		$37.90
14 COMMERCIAL								
15 5/8"x3/4"	12		$13.24	$159	12		$16.52	$198
16 Gallonage Charge/MG								
17 All Gallonage		8	$5.08	$41		8	$6.34	$51
18 Total COMMERCIAL	12	8		$200	12	8		$249
19 Ave cust/cons/bill/mth	1	0.667		$16.67	1	0.667		$20.75

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/MARTIN / FISHERMAN'S HAVEN
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 16 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
20	TOTAL ANNUALIZED SALES REVENUES 3/				$51,572				$64,360
21	UNBILLED REVENUE				$0				$0
22	OTHER REVENUE 3/				$0				$0
	TOTAL REVENUES				$51,572				$64,360

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/SEMINOLE / FL. CENTRAL COMMERCE PARK
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 17 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 COMMERCIAL								
2 5/8"x3/4"	98		$13.28	$1,301	98		$16.57	$1,624
3 Full 3/4"	111		$19.92	$2,211	111		$24.85	$2,758
4 1"	50		$33.20	$1,660	50		$41.42	$2,071
5 1 1/2"	66		$66.40	$4,382	66		$82.85	$5,468
6 2"	86		$106.24	$9,137	86		$132.56	$11,400
7 4"	12		$332.00	$3,984	12		$414.24	$4,971
8 Gallonage Charge/MG								
9 All Gallonage		19,161	$7.24	$138,726		19,161	$9.03	$173,024
10 Total COMMERCIAL	423	19,161		$161,401	423	19,161		$201,316
11 Ave cust/cons/bill/mth	35	45.298		$381.56	35	45.298		$475.92
12 EFFLUENT								
13 5/8"x3/4"	108		$0.00	$0	108		$0.00	$0
14 Gallonage Charge/MG								
15 All Gallonage		7,776	$0.06	$467		7,776	$0.07	$544
16 Total EFFLUENT	108	7,776		$467	108	7,776		$544
17 Ave cust/cons/bill/mth	9	72.000		$4.32	9	72.000		$5.04
18 TOTAL ANNUALIZED SALES REVENUES 3/				$161,868				$201,860
19 UNBILLED REVENUE				$0				$0
20 OTHER REVENUE 3/				$0				$0
TOTAL REVENUES				$161,868				$201,860

2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

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SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/MARTIN / FOX RUN
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 18 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	1,210		$13.92	$16,843		1,210		$17.37	$21,018
3 Gallonage Charge/MG									
4 0- 6,000		6,348	$7.14	$45,325	0- 6000		6,348	$8.91	$56,561
5 All excess 1/		4,473	$0.00	$0	All excess 1/		4,473	$0.00	$0
6 Total RESIDENTIAL	1,210	6,348		$62,168		1,210	6,348		$77,579
7 Ave cust/cons/bill/mth	101	5,246		$51.38		101	5,246		$64.11
8 TOTAL ANNUALIZED SALES REVENUES 3/				$62,168					$77,579
9 UNBILLED REVENUE				$0					$0
10 OTHER REVENUE 3/				$0					$0
TOTAL REVENUES				$62,168					$77,579

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / HOLIDAY HAVEN
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 19 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	1,076		$13.16	$14,160		1,076		$16.42	$17,668
3 Gallonage Charge/MG									
4 0- 6,000		2,840	$8.06	$22,890	0- 6000		2,840	$10.06	$28,570
5 All excess 1/		573	$0.00	$0	All excess 1/		573	$0.00	$0
6 Total RESIDENTIAL	1,076	2,840		$37,050		1,076	2,840		$46,238
7 Ave cust/cons/bill/mth	90	2.639		$34.43		90	2.639		$42.97
8 COMMERCIAL									
9 5/8"x3/4"	12		$13.16	$158		12		$16.42	$197
10 1"	12		$32.90	$395		12		$41.05	$493
11 Gallonage Charge/MG									
12 All Gallonage		249	$9.67	$2,408			249	$12.07	$3,005
13 Total COMMERCIAL	24	249		$2,961		24	249		$3,695
14 Ave cust/cons/bill/mth	2	10.375		$123.38		2	10.375		$153.96
15 TOTAL ANNUALIZED SALES REVENUES 3/				$40,011					$49,933
16 UNBILLED REVENUE				$0					$0
17 OTHER REVENUE 3/				$0					$0
TOTAL REVENUES				$40,011					$49,933

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/VOLUSIA / JUNGLE DEN
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 20 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	1,403		$30.16	$42,314		1,403		$37.63	$52,795
3 Gallonage Charge/MG									
4 0- 6,000		2,698	$8.31	$22,420	0- 6000		2,698	$10.37	$27,978
5 All excess 1/		925	$0.00	$0	All excess 1/		925	$0.00	$0
6 Total RESIDENTIAL	1,403	2,698		$64,734		1,403	2,698		$80,773
7 Ave cust/cons/bill/mth	117	1.923		$46.14		117	1.923		$57.57
8 TOTAL ANNUALIZED SALES REVENUES 3/				$64,734					$80,773
9 UNBILLED REVENUE				$0					$0
10 OTHER REVENUE 3/				$0					$0
TOTAL REVENUES				$64,734					$80,773

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/MARTIN / LEILANI HEIGHTS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 21 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	4,670		$12.97	$60,570		4,670		$16.18	$75,561
3 Gallonage Charge/MG									
4 0- 6,000		23,346	$4.31	$100,621	0- 6000		23,346	$5.38	$125,601
5 All excess 1/		19,460	$0.00	$0	All excess 1/		19,460	$0.00	$0
6 Total RESIDENTIAL	4,670	23,346		$161,191		4,670	23,346		$201,162
7 Ave cust/cons/bill/mth	389	4,999		$34.52		389	4,999		$43.08
8 COMMERCIAL									
9 2"	12		$103.76	$1,245		12		$129.46	$1,554
10 Gallonage Charge/MG									
11 All Gallonage		1,439	$5.17	$7,440			1,439	$6.45	$9,282
12 Total COMMERCIAL	12	1,439		$8,685		12	1,439		$10,836
13 Ave cust/cons/bill/mth	1	119.917		$723.75		1	119.917		$903.00
14 TOTAL ANNUALIZED SALES REVENUES 3/				$169,876					$211,998
15 UNBILLED REVENUE				$0					$0
16 OTHER REVENUE 3/				$0					$0
TOTAL REVENUES				$169,876					$211,998

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/HIGHLAND / LEISURE LAKES(COVERED BRIDGE)
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 22 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	2,729		$8.55	$23,333		2,729		$10.67	$29,118
3 Gallonage Charge/MG									
4 0- 6,000		5,919	$1.54	$9,115	0- 6000		5,919	$1.92	$11,364
5 All excess 1/		406	$0.00	$0	All excess 1/		406	$0.00	$0
6 Total RESIDENTIAL	2,729	5,919		$32,448		2,729	5,919		$40,482
7 Ave cust/cons/bill/mth	227	2.169		$11.89		227	2.169		$14.83
8 COMMERCIAL									
9 5/8"x3/4"	24		$8.55	$205		24		$10.67	$256
10 Gallonage Charge/MG									
11 All Gallonage		682	$1.85	$1,262			682	$2.31	$1,575
12 Total COMMERCIAL	24	682		$1,467		24	682		$1,831
13 Ave cust/cons/bill/mth	2	28.417		$61.13		2	28.417		$76.29
14 TOTAL ANNUALIZED SALES REVENUES 3/				$33,915					$42,313
15 UNBILLED REVENUE				$0					$0
16 OTHER REVENUE 3/				$0					$0
TOTAL REVENUES				$33,915					$42,313

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/COLLIER / MARCO SHORES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 23 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	2,969		$12.85	$38,152		2,969		$16.03	$47,593
3 Gallonage Charge/MG									
4 0- 6,000		6,301	$7.39	$46,564	0- 6000		6,301	$9.22	$58,095
5 All excess 1/		528	$0.00	$0	All excess 1/		528	$0.00	$0
6 Total RESIDENTIAL	2,969	6,301		$84,716		2,969	6,301		$105,688
7 Ave cust/cons/bill/mth	247	2.122		$28.53		247	2.122		$35.60
8 MULTI-FAMILY									
9 2"	86		$102.80	$8,841		86		$128.26	$11,030
10 Gallonage Charge/MG									
11 All Gallonage		5,354	$8.87	$47,490			5,354	$11.07	$59,269
12 Total MULTI-FAMILY	86	5,354		$56,331		86	5,354		$70,299
13 Ave cust/cons/bill/mth	7	62.256		$655.01		7	62.256		$817.43
14 COMMERCIAL									
15 5/8"x3/4"	37		$12.85	$475		37		$16.03	$593
16 1"	2		$32.13	$64		2		$40.09	$80
17 1 1/2"	12		$64.25	$771		12		$80.16	$962
18 Gallonage Charge/MG									
19 All Gallonage		801	$8.87	$7,105			801	$11.07	$8,867
20 Total COMMERCIAL	51	801		$8,415		51	801		$10,502
21 Ave cust/cons/bill/mth	4	15.706		$165.00		4	15.706		$205.92

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/COLLIER / MARCO SHORES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 24 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
22	TOTAL ANNUALIZED SALES REVENUES 3/				$149,462				$186,489
23	UNBILLED REVENUE				$0				$0
24	OTHER REVENUE 3/				$0				$0
	TOTAL REVENUES				$149,462				$186,489

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/MARION / MARION OAKS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 25 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	15,819		$12.79	$202,325		15,819		$15.96	$252,471
3 1"	167		$12.79	$2,136		167		$15.96	$2,665
4 Gallonage Charge/MG									
5 0- 6,000		51,803	$8.28	$428,929	0- 6000		51,803	$10.33	$535,125
6 All excess 1/		14,216	$0.00	$0	All excess 1/		14,216	$0.00	$0
7 Total RESIDENTIAL	15,986	51,803		$633,390		15,986	51,803		$790,261
8 Ave cust/cons/bill/mth	1,332	3,241		$39.62		1,332	3,241		$49.43
9 COMMERCIAL									
10 5/8"x3/4"	146		$12.79	$1,867		146		$15.96	$2,330
11 1 1/2"	37		$63.95	$2,366		37		$79.79	$2,952
12 2"	37		$102.32	$3,786		37		$127.66	$4,723
13 3"	12		$204.64	$2,456		12		$255.33	$3,064
14 Gallonage Charge/MG									
15 All Gallonage		5,635	$9.94	$56,012			5,635	$12.40	$69,874
16 Total COMMERCIAL	232	5,635		$66,487		232	5,635		$82,943
17 Ave cust/cons/bill/mth	19	24,289		$286.58		19	24,289		$357.51
18 TOTAL ANNUALIZED SALES REVENUES 3/				$699,877					$873,204
19 UNBILLED REVENUE				$0					$0
20 OTHER REVENUE 3/				$0					$0
TOTAL REVENUES				$699,877					$873,204

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/SEMINOLE / MEREDITH MANOR
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 26 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	297		$12.84	$3,813		297		$16.02	$4,758
3 1"	12		$12.84	$154		12		$16.02	$192
4 Gallonage Charge/MG									
5 0- 6,000		1,570	$4.84	$7,599	0- 6000		1,570	$6.04	$9,483
6 All excess 1/		1,762	$0.00	$0	All excess 1/		1,762	$0.00	$0
7 Total RESIDENTIAL	309	1,570		$11,566		309	1,570		$14,433
8 Ave cust/cons/bill/mth	26	5.081		$37.43		26	5.081		$46.71
9 COMMERCIAL									
10 1"	36		$32.10	$1,156		36		$40.05	$1,442
11 Gallonage Charge/MG									
12 All Gallonage		920	$5.81	$5,345			920	$7.25	$6,670
13 Total COMMERCIAL	36	920		$6,501		36	920		$8,112
14 Ave cust/cons/bill/mth	3	25.556		$180.58		3	25.556		$225.33
15 TOTAL ANNUALIZED SALES REVENUES 3/				$18,067					$22,545
16 UNBILLED REVENUE				$0					$0
17 OTHER REVENUE 3/				$0					$0
TOTAL REVENUES				$18,067					$22,545

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / MORNINGVIEW
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 27 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	336		$25.41	$8,538		336		$31.70	$10,651
3 1"	85		$25.41	$2,160		85		$31.70	$2,695
4 Gallonage Charge/MG									
5 0- 6,000		2,024	$7.48	$15,140	0- 6000		2,024	$9.33	$18,884
6 All excess 1/		1,659	$0.00	$0	All excess 1/		1,659	$0.00	$0
7 Total RESIDENTIAL	421	2,024		$25,838		421	2,024		$32,230
8 Ave cust/cons/bill/mth	35	4.808		$61.37		35	4.808		$76.56
9 RES WW ONLY									
10 5/8"x3/4"	14		$61.03	$854		14		$76.15	$1,066
11 Gallonage Charge/MG									
12 All Gallonage		0	$0.00	$0			0	$0.00	$0
13 Total RES WW ONLY	14	0		$854		14	0		$1,066
14 Ave cust/cons/bill/mth	1	0.000		$61.00		1	0.000		$76.14
15 TOTAL ANNUALIZED SALES REVENUES 3/				$26,692					$33,296
16 UNBILLED REVENUE				$0					$0
17 OTHER REVENUE 3/				$0					$0
TOTAL REVENUES				$26,692					$33,296

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PUTNAM / PALM PORT
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 28 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	1,234		$13.28	$16,388		1,234		$16.57	$20,447
3 Gallonage Charge/MG									
4 0- 6,000		4,666	$5.39	$25,150	0- 6000		4,666	$6.73	$31,402
5 All excess 1/		749	$0.00	$0	All excess 1/		749	$0.00	$0
6 Total RESIDENTIAL	1,234	4,666		$41,538		1,234	4,666		$51,849
7 Ave cust/cons/bill/mth	103	3,781		$33.66		103	3,781		$42.02
8 TOTAL ANNUALIZED SALES REVENUES 3/				$41,538					$51,849
9 UNBILLED REVENUE				$0					$0
10 OTHER REVENUE 3/				$0					$0
TOTAL REVENUES				$41,538					$51,849

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PASCO / PALM TERRACE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 29 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) 1995 PROJECTED INTERIM (PRESENT CAPPED RATES) Bills	(3) Consumption(MG)	(4) Rate	(5) Revenues	(7) 1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES) Bills	(8) Consumption(MG)	(9) Rate	(10) Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	12,368		$11.90	$147,179	12,368		$14.85	$183,665
3	Gallonage Charge/MG								
4	0- 6,000		39,383	$3.57	$140,597	0- 6000	39,383	$4.45	$175,254
5	All excess 1/		11,013	$0.00	$0	All excess 1/	11,013	$0.00	$0
6	Total RESIDENTIAL	12,368	39,383		$287,776	12,368	39,383		$358,919
7	Ave cust/cons/bill/mth	1,031	3.184		$23.27	1,031	3.184		$29.02
8	COMMERCIAL								
9	5/8"x3/4"	8		$11.90	$95	8		$14.85	$119
10	Gallonage Charge/MG								
11	All Gallonage		41	$4.28	$175		41	$5.34	$219
12	Total COMMERCIAL	8	41		$270	8	41		$338
13	Ave cust/cons/bill/mth	1	5.125		$33.75	1	5.125		$42.25
14	TOTAL ANNUALIZED SALES REVENUES 3/				$288,046				$359,257
15	UNBILLED REVENUE				$0				$0
16	OTHER REVENUE 3/				$0				$0
	TOTAL REVENUES				$288,046				$359,257

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PUTNAM / PARK MANOR
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 30 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	302		$18.88	$5,702		302		$23.56	$7,115
3 Gallonage Charge/MG									
4 0- 6,000		1,067	$8.38	$8,941	0- 6000		1,067	$10.46	$11,161
5 All excess 1/		317	$0.00	$0	All excess 1/		317	$0.00	$0
6 Total RESIDENTIAL	302	1,067		$14,643		302	1,067		$18,276
7 Ave cust/cons/bill/mth	25	3.533		$48.49		25	3.533		$60.52
8 COMMERCIAL									
9 5/8"x3/4"	36		$18.88	$680		36		$23.56	$848
10 1 1/2"	12		$94.40	$1,133		12		$117.78	$1,413
11 Gallonage Charge/MG									
12 All Gallonage		1,782	$10.06	$17,927			1,782	$12.55	$22,364
13 Total COMMERCIAL	48	1,782		$19,740		48	1,782		$24,625
14 Ave cust/cons/bill/mth	4	37.125		$411.25		4	37.125		$513.02
15 TOTAL ANNUALIZED SALES REVENUES 3/				$34,383					$42,901
16 UNBILLED REVENUE				$0					$0
17 OTHER REVENUE 3/				$0					$0
TOTAL REVENUES				$34,383					$42,901

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / POINT O' WOODS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 31 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	1,548		$18.44	$28,545		1,548		$23.01	$35,619
3 Gallonage Charge/MG									
4 0- 6,000		4,805	$7.56	$36,326	0- 6000		4,805	$9.43	$45,311
5 All excess 1/		465	$0.00	$0	All excess 1/		465	$0.00	$0
6 Total RESIDENTIAL	1,548	4,805		$64,871		1,548	4,805		$80,930
7 Ave cust/cons/bill/mth	129	3.104		$41.91		129	3.104		$52.28
8 MULTI-FAMILY									
9 5/8"x3/4"	137		$18.44	$2,526		137		$23.01	$3,152
10 Gallonage Charge/MG									
11 All Gallonage		441	$9.07	$4,000			441	$11.32	$4,992
12 Total MULTI-FAMILY	137	441		$6,526		137	441		$8,144
13 Ave cust/cons/bill/mth	11	3.219		$47.64		11	3.219		$59.45
14 COMMERCIAL									
15 5/8"x3/4"	25		$18.44	$461		25		$23.01	$575
16 Gallonage Charge/MG									
17 All Gallonage		264	$9.07	$2,394			264	$11.32	$2,988
18 Total COMMERCIAL	25	264		$2,855		25	264		$3,563
19 Ave cust/cons/bill/mth	2	10.560		$114.20		2	10.560		$142.52

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES.
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / POINT O' WOODS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 32 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Revenues	Bills	Consumption(MG)	Rate	Revenues
20	TOTAL ANNUALIZED SALES REVENUES 3/			$74,252				$92,637
21	UNBILLED REVENUE			$0				$0
22	OTHER REVENUE 3/			$0				$0
	TOTAL REVENUES			$74,252				$92,637

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/MARION / SALT SPRINGS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 33 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	1,208		$12.97	$15,668		1,208		$16.18	$19,545
3 Gallonage Charge/MG									
4 0- 6,000		2,183	$5.05	$11,024	0- 6000		2,183	$6.30	$13,753
5 All excess 1/		157	$0.00	$0	All excess 1/		157	$0.00	$0
6 Total RESIDENTIAL	1,208	2,183		$26,692		1,208	2,183		$33,298
7 Ave cust/cons/bill/mth	101	1,807		$22.10		101	1,807		$27.56
8 COMMERCIAL									
9 5/8"x3/4"	116		$12.97	$1,505		116		$16.18	$1,877
10 2"	24		$103.76	$2,490		24		$129.46	$3,107
11 4"	12		$324.25	$3,891		12		$404.57	$4,855
12 Gallonage Charge/MG									
13 All Gallonage		11,125	$6.06	$67,418			11,125	$7.56	$84,105
14 Total COMMERCIAL	152	11,125		$75,304		152	11,125		$93,944
15 Ave cust/cons/bill/mth	13	73,191		$495.42		13	73,191		$618.05
16 TOTAL ANNUALIZED SALES REVENUES 3/				$101,996					$127,242
17 UNBILLED REVENUE				$0					$0
18 OTHER REVENUE 3/				$0					$0
TOTAL REVENUES				$101,996					$127,242

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PUTNAM / SILVER LAKE OAKS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 34 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	318		$21.99	$6,993		318		$27.44	$8,726
3 Gallonage Charge/MG									
4 0- 6,000		1,194	$8.08	$9,648	0- 6000		1,194	$10.08	$12,036
5 All excess 1/		700	$0.00	$0	All excess 1/		700	$0.00	$0
6 Total RESIDENTIAL	318	1,194		$16,641		318	1,194		$20,762
7 Ave cust/cons/bill/mth	27	3.755		$52.33		27	3.755		$65.29
8 TOTAL ANNUALIZED SALES REVENUES 3/				$16,641					$20,762
9 UNBILLED REVENUE				$0					$0
10 OTHER REVENUE 3/				$0					$0
TOTAL REVENUES				$16,641					$20,762

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/MARION / SOUTH FORTY
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 35 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1 COMMERCIAL								
2 5/8"x3/4"	372		$19.91	$7,407	372		$24.84	$9,240
3 1 1/2"	26		$99.55	$2,588	26		$124.21	$3,229
4 2"	13		$159.28	$2,071	13		$198.73	$2,583
5 3"	13		$318.56	$4,141	13		$397.47	$5,167
6 Gallonage Charge/MG								
7 All Gallonage		8,386	$7.83	$65,662		8,386	$9.77	$81,931
8 Total COMMERCIAL	424	8,386		$81,869	424	8,386		$102,150
9 Ave cust/cons/bill/mth	35	19.778		$193.09	35	19.778		$240.92
10 TOTAL ANNUALIZED SALES REVENUES 3/				$81,869				$102,150
11 UNBILLED REVENUE				$0				$0
12 OTHER REVENUE 3/				$0				$0
TOTAL REVENUES				$81,869				$102,150

2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/VOLUSIA / SUGAR MILL
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 36 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL									
2	5/8"x3/4"	7,345		$14.08	$103,418		7,345		$17.57	$129,052
3	Full 3/4"	10		$14.08	$141		10		$17.57	$176
4	Gallonage Charge/MG									
5	0- 6,000		21,759	$3.80	$82,684	0- 6000		21,759	$4.74	$103,138
6	All excess 1/		2,038	$0.00	$0	All excess 1/		2,038	$0.00	$0
7	Total RESIDENTIAL	7,355	21,759		$186,243		7,355	21,759		$232,366
8	Ave cust/cons/bill/mth	613	2.958		$25.32		613	2.958		$31.59
9	RES WW ONLY									
10	5/8"x3/4"	12		$25.27	$303		12		$31.53	$378
11	Gallonage Charge/MG									
12	All Gallonage		0	$0.00	$0			0	$0.00	$0
13	Total RES WW ONLY	12	0		$303		12	0		$378
14	Ave cust/cons/bill/mth	1	0.000		$25.25		1	0.000		$31.50
15	COMMERCIAL									
16	5/8"x3/4"	73		$14.08	$1,028		73		$17.57	$1,283
17	1"	24		$35.20	$845		24		$43.92	$1,054
18	2"	24		$112.64	$2,703		24		$140.54	$3,373
19	Gallonage Charge/MG									
20	All Gallonage		1,499	$4.56	$6,835			1,499	$5.69	$8,529
21	Total COMMERCIAL	121	1,499		$11,411		121	1,499		$14,239
22	Ave cust/cons/bill/mth	10	12.388		$94.31		10	12.388		$117.68

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/VOLUSIA / SUGAR MILL
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 37 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
23	TOTAL ANNUALIZED SALES REVENUES 3/				$197,957				$246,983
24	UNBILLED REVENUE				$0				$0
25	OTHER REVENUE 3/				$0				$0
	TOTAL REVENUES				$197,957				$246,983

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / SUGARMILL WOODS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 38 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	5,485		$8.00	$43,880	5,485		$9.98	$54,740
3	Full 3/4"	966		$8.00	$7,728	966		$9.98	$9,641
4	1"	21,485		$8.00	$171,880	21,485		$9.98	$214,420
5	1 1/2"	42		$8.00	$336	42		$9.98	$419
6	Gallonage Charge/MG								
7	0- 6,000		127,217	$2.19	$278,605	0- 6000	127,217	$2.73	$347,302
8	All excess 1/		197,252	$0.00	$0	All excess 1/	197,252	$0.00	$0
9	Total RESIDENTIAL	27,978	127,217		$502,429	27,978	127,217		$626,522
10	Ave cust/cons/bill/mth	2,332	4,547		$17.96	2,332	4,547		$22.39
11	COMMERCIAL								
12	5/8"x3/4"	57		$8.00	$456	57		$9.98	$569
13	Full 3/4"	65		$12.00	$780	65		$14.97	$973
14	1"	90		$20.00	$1,800	90		$24.95	$2,246
15	1 1/2"	125		$40.00	$5,000	125		$49.91	$6,239
16	2"	17		$64.00	$1,088	17		$79.85	$1,357
17	3"	13		$128.00	$1,664	13		$159.71	$2,076
18	Gallonage Charge/MG								
19	All Gallonage		10,938	$2.63	$28,767		10,938	$3.28	$35,877
20	Total COMMERCIAL	367	10,938		$39,555	367	10,938		$49,337
21	Ave cust/cons/bill/mth	31	29,804		$107.78	31	29,804		$134.43

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / SUGARMILL WOODS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 39 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
22 EMERGENCY TEMPORARY SERVICE								
23 5/8"x3/4"	0		$8.00	$0	0		$9.98	$0
24 Gallonage Charge/MG								
25 All Gallonage		0	$2.63	$0		0	$3.28	$0
26 Total ETS	0	0		$0	0	0		$0
27 Ave cust/cons/bill/mth	0				0			
28 TOTAL ANNUALIZED SALES REVENUES 3/				$541,984				$675,859
29 UNBILLED REVENUE				$0				$0
30 OTHER REVENUE 3/				$0				$0
TOTAL REVENUES				$541,984				$675,859

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/WASHINGTON / SUNNY HILLS
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 40 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL									
2	5/8"x3/4"	2,061		$19.69	$40,581		2,061		$24.57	$50,639
3	1"	24		$19.69	$473		24		$24.57	$590
4	Gallonage Charge/MG									
5	0- 6,000		7,561	$8.41	$63,588	0- 6000		7,561	$10.49	$79,315
6	All excess 1/		1,960	$0.00	$0	All excess 1/		1,960	$0.00	$0
7	Total RESIDENTIAL	2,085	7,561		$104,642		2,085	7,561		$130,544
8	Ave cust/cons/bill/mth	174	3,626		$50.19		174	3,626		$62.61
9	COMMERCIAL									
10	5/8"x3/4"	55		$19.69	$1,083		55		$24.57	$1,351
11	Gallonage Charge/MG									
12	All Gallonage		77	$10.09	$777			77	$12.59	$969
13	Total COMMERCIAL	55	77		$1,860		55	77		$2,320
14	Ave cust/cons/bill/mth	5	1,400		$33.82		5	1,400		$42.18
15	TOTAL ANNUALIZED SALES REVENUES 3/				$106,502					$132,864
16	UNBILLED REVENUE				$0					$0
17	OTHER REVENUE 3/				$0					$0
	TOTAL REVENUES				$106,502					$132,864

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / SUNSHINE PARKWAY
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 41 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	COMMERCIAL								
2	5/8"x3/4"	47		$15.59	$733	47		$19.45	$914
3	1 1/2"	13		$77.95	$1,013	13		$97.26	$1,264
4	2"	13		$124.72	$1,621	13		$155.61	$2,023
5	3"	41		$249.44	$10,227	41		$311.23	$12,760
6	Gallonage Charge/MG								
7	All Gallonage		21,639	$3.92	$84,825		21,639	$4.89	$105,815
8	Total COMMERCIAL	114	21,639		$98,419	114	21,639		$122,776
9	Ave cust/cons/bill/mth	10	189.816		$863.32	10	189.816		$1,076.98
10	TOTAL ANNUALIZED SALES REVENUES 3/				$98,419				$122,776
11	UNBILLED REVENUE				$0				$0
12	OTHER REVENUE 3/				$0				$0
	TOTAL REVENUES				$98,419				$122,776

2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/ORANGE / UNIVERSITY SHORES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 42 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	39,992		$12.42	$496,701		39,992		$15.50	$619,876
3 Full 3/4"	14		$12.42	$174		14		$15.50	$217
4 1"	48		$12.42	$596		48		$15.50	$744
5 Gallonage Charge/MG									
6 0- 6,000		187,407	$3.07	$575,339	0- 6000		187,407	$3.83	$717,769
7 All excess 1/		120,303	$0.00	$0	All excess 1/		120,303	$0.00	$0
8 Total RESIDENTIAL	40,054	187,407		$1,072,810		40,054	187,407		$1,338,606
9 Ave cust/cons/bill/mth	3,338	4.679		$26.78		3,338	4.679		$33.42
10 RES WW ONLY									
11 5/8"x3/4"	13		$26.97	$351		13		$33.65	$437
12 Gallonage Charge/MG									
13 All Gallonage		0	$0.00	$0			0	$0.00	$0
14 Total RES WW ONLY	13	0		$351		13	0		$437
15 Ave cust/cons/bill/mth	1	0.000		$27.00		1	0.000		$33.62
16 COMMERCIAL									
17 5/8"x3/4"	109		$12.42	$1,354		109		$15.50	$1,690
18 Full 3/4"	268		$18.63	$4,993		268		$23.24	$6,228
19 1"	27		$31.05	$838		27		$38.74	$1,046
20 1 1/2"	13		$62.10	$807		13		$77.48	$1,007
21 2"	28		$99.36	$2,782		28		$123.97	$3,471
22 8"	26		$993.60	$25,834		26		$1,239.71	$32,232
23 10"	11		$1,428.30	$15,711		11		$1,782.09	$19,603
24 Gallonage Charge/MG									
25 All Gallonage		61,362	$3.68	$225,812			61,362	$4.59	$281,652
26 Total COMMERCIAL	482	61,362		$278,131		482	61,362		$346,929
27 Ave cust/cons/bill/mth	40	127.307		$577.04		40	127.307		$719.77

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/ORANGE / UNIVERSITY SHORES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 43 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
28 PUBLIC AUTHORITY								
29 1 1/2"	12		$62.10	$745	12		$77.48	$930
30 Gallonage Charge/MG								
31 All Gallonage		372	$3.68	$1,369		372	$4.59	$1,707
32 Total PUBLIC AUTHORITY	12	372		$2,114	12	372		$2,637
33 Ave cust/cons/bill/mth	1	31.000		$176.17	1	31.000		$219.75
34 SS								
35 5/8"x3/4"	39		$12.42	$484	39		$15.50	$605
36 1"	39		$31.05	$1,211	39		$38.74	$1,511
37 1 1/2"	26		$62.10	$1,615	26		$77.48	$2,014
38 2"	39		$99.36	$3,875	39		$123.97	$4,835
39 Gallonage Charge/MG								
40 All Gallonage		39,580	$3.68	$145,654		39,580	$4.59	$181,672
41 Total SS	143	39,580		$152,839	143	39,580		$190,637
42 Ave cust/cons/bill/mth	12	276.783		$1,068.80	12	276.783		$1,333.13
43 TOTAL ANNUALIZED SALES REVENUES 3/				$1,506,245				$1,879,246
44 UNBILLED REVENUE				$0				$0
45 OTHER REVENUE 3/				$0				$0
TOTAL REVENUES				$1,506,245				$1,879,246

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / VENETIAN VILLAGE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 44 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL									
2	5/8"x3/4"	1,039		$17.88	$18,577		1,039		$22.31	$23,180
3	Gallonage Charge/MG									
4	0- 6,000		4,380	$9.07	$39,727	0- 6000		4,380	$11.32	$49,582
5	All excess 1/		1,224	$0.00	$0	All excess 1/		1,224	$0.00	$0
6	Total RESIDENTIAL	1,039	4,380		$58,304		1,039	4,380		$72,762
7	Ave cust/cons/bill/mth	87	4,216		$56.12		87	4,216		$70.03
8	RES WW ONLY									
9	5/8"x3/4"	12		$58.39	$701		12		$72.85	$874
10	Gallonage Charge/MG									
11	All Gallonage		0	$0.00	$0			0	$0.00	$0
12	Total RES WW ONLY	12	0		$701		12	0		$874
13	Ave cust/cons/bill/mth	1	0.000		$58.42		1	0.000		$72.83
14	TOTAL ANNUALIZED SALES REVENUES 3/				$59,005					$73,636
15	UNBILLED REVENUE				$0					$0
16	OTHER REVENUE 3/				$0					$0
	TOTAL REVENUES				$59,005					$73,636

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/DUVAL / WOODMERE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 45 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	12,867		$12.04	$154,919		12,867		$15.02	$193,262
3 Full 3/4"	646		$12.04	$7,778		646		$15.02	$9,703
4 1"	48		$12.04	$578		48		$15.02	$721
5 Gallonage Charge/MG									
6 0- 6,000		67,555	$3.77	$254,682	0- 6000		67,555	$4.70	$317,509
7 All excess 1/		72,882	$0.00	$0	All excess 1/		72,882	$0.00	$0
8 Total RESIDENTIAL	13,561	67,555		$417,957		13,561	67,555		$521,195
9 Ave cust/cons/bill/mth	1,130	4,982		$30.82		1,130	4,982		$38.43
10 MULTI-FAMILY									
11 1 1/2"	185		$60.20	$11,137		185		$75.11	$13,895
12 6"	12		$602.00	$7,224		12		$751.12	$9,013
13 Gallonage Charge/MG									
14 All Gallonage		20,403	$4.52	$92,222			20,403	$5.64	$115,073
15 Total MULTI-FAMILY	197	20,403		$110,583		197	20,403		$137,981
16 Ave cust/cons/bill/mth	16	103,569		$561.34		16	103,569		$700.41
17 COMMERCIAL									
18 5/8"x3/4"	12		$12.04	$144		12		$15.02	$180
19 1"	21		$30.10	$632		21		$37.56	$789
20 6"	12		$602.00	$7,224		12		$751.12	$9,013
21 Gallonage Charge/MG									
22 All Gallonage		15,272	$4.52	$69,029			15,272	$5.64	$86,134
23 Total COMMERCIAL	45	15,272		$77,029		45	15,272		$96,116
24 Ave cust/cons/bill/mth	4	339,378		$1,711.76		4	339,378		$2,135.91

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/DUVAL / WOODMERE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 46 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
25	TOTAL ANNUALIZED SALES REVENUES 3/				$605,569				$755,292
26	UNBILLED REVENUE				$0				$0
27	OTHER REVENUE 3/				$0				$0
	TOTAL REVENUES				$605,569				$755,292

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/PASCO / ZEPHYR SHORES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[x] FPSC Non-uniform[ ]

SCHEDULE: E2-1
Page 47 of 47
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL									
2	5/8"x3/4"	5,722		$10.13	$57,964		5,722		$12.64	$72,326
3	Gallonage Charge/MG									
4	0- 6,000		9,734	$2.51	$24,432	0- 6000		9,734	$3.13	$30,467
5	All excess 1/		682	$0.00	$0	All excess 1/		682	$0.00	$0
6	Total RESIDENTIAL	5,722	9,734		$82,396		5,722	9,734		$102,793
7	Ave cust/cons/bill/mth	477	1,701		$14.40		477	1,701		$17.96
8	COMMERCIAL									
9	5/8"x3/4"	24		$10.13	$243		24		$12.64	$303
10	1 1/2"	11		$50.65	$557		11		$63.20	$695
11	2"	24		$81.04	$1,945		24		$101.11	$2,427
12	Gallonage Charge/MG									
13	All Gallonage		840	$3.01	$2,528			840	$3.76	$3,158
14	Total COMMERCIAL	59	840		$5,273		59	840		$6,583
15	Ave cust/cons/bill/mth	5	14,237		$89.37		5	14,237		$111.58
16	TOTAL ANNUALIZED SALES REVENUES 3/				$87,669					$109,376
17	UNBILLED REVENUE				$0					$0
18	OTHER REVENUE 3/				$0					$0
	TOTAL REVENUES				$87,669					$109,376

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CHARLOTTE / DEEP CREEK
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 1 of 12
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL								
2	5/8"x3/4"	35,765		$19.40	$693,841	35,765		$24.21	$865,871
3	1"	597		$19.40	$11,582	597		$24.21	$14,453
4	Gallonage Charge/MG								
5	0-10000		172,560	$3.97	$685,063	0-10000	172,560	$4.95	$854,172
6	All excess 1/		14,265	$0.00	$0	All excess 1/	14,265	$0.00	$0
7	Total RESIDENTIAL	36,362	172,560		$1,390,486	36,362	172,560		$1,734,496
8	Ave cust/cons/bill/mth	3,030	4,746		$38.24	3,030	4,746		$47.70
9	MULTI-FAMILY								
10	5/8"x3/4"	9		$19.40	$175	9		$24.21	$218
11	1"	266		$48.52	$12,906	266		$60.54	$16,104
12	1 1/2"	326		$97.02	$31,629	326		$121.05	$39,462
13	2"	175		$155.25	$27,169	175		$193.71	$33,899
14	6"	13		$970.31	$12,614	13		$1,210.66	$15,739
15	Gallonage Charge/MG								
16	All Gallonage		31,848	$4.75	$151,278		31,848	$5.93	$188,859
17	Total MULTI-FAMILY	789	31,848		$235,771	789	31,848		$294,281
18	Ave cust/cons/bill/mth	66	40,365		$298.82	66	40,365		$372.98

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CHARLOTTE / DEEP CREEK
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 2 of 12
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
19	COMMERCIAL								
20	5/8"x3/4"	221		$19.40	$4,287	221		$24.21	$5,350
21	1"	65		$48.52	$3,154	65		$60.54	$3,935
22	1 1/2"	40		$97.02	$3,881	40		$121.05	$4,842
23	2"	13		$155.25	$2,018	13		$193.71	$2,518
24	3"	13		$310.50	$4,037	13		$387.41	$5,036
25	6"	25		$970.31	$24,258	25		$1,210.66	$30,267
26	8"	13		$970.31	$12,614	13		$1,210.66	$15,739
27	Gallonage Charge/MG								
28	All Gallonage		13,764	$4.75	$65,379		13,764	$5.93	$81,621
29	Total COMMERCIAL	390	13,764		$119,628	390	13,764		$149,308
30	Ave cust/cons/bill/mth	33	35,292		$306.74	33	35,292		$382.84
31	TOTAL ANNUALIZED SALES REVENUES 2/				$1,745,885				$2,178,085
32	UNBILLED REVENUE				$0				$0
33	OTHER REVENUE 3/				$0				$0
	TOTAL REVENUES				$1,745,885				$2,178,085

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/VOLUSIA / ENTERPRISE
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 3 of 12
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. / Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	1,482		$13.11	$19,429		1,482		$16.36	$24,246
3 1"	98		$13.11	$1,285		98		$16.36	$1,603
4 Gallonage Charge/MG									
5 0-10000		9,463	$3.01	$28,484	0-10000		9,463	$3.76	$35,581
6 All excess 1/		1,070	$0.00	$0	All excess 1/		1,070	$0.00	$0
7 Total RESIDENTIAL	1,580	9,463		$49,198		1,580	9,463		$61,430
8 Ave cust/cons/bill/mth	132	5.989		$31.14		132	5.989		$38.88
9 TOTAL ANNUALIZED SALES REVENUES 2/				$49,198					$61,430
10 UNBILLED REVENUE				$0					$0
11 OTHER REVENUE 3/				$0					$0
TOTAL REVENUES				$49,198					$61,430

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LEE / LEHIGH
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 4 of 12
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL									
2	5/8"x3/4"	80,468		$15.45	$1,243,231		80,468		$19.28	$1,551,423
3	1"	10		$15.45	$155		10		$19.28	$193
4	Gallonage Charge/MG									
5	0- 6000		218,701	$3.86	$844,186	0- 6000		218,701	$4.82	$1,054,139
6	All excess 1/		31,511	$0.00	$0	All excess 1/		31,511	$0.00	$0
7	Total RESIDENTIAL	80,478	218,701		$2,087,572		80,478	218,701		$2,605,755
8	Ave cust/cons/bill/mth	6,707	2,718		$25.94		6,707	2,718		$32.38
9	RES WW ONLY									
10	5/8"x3/4"	71		$27.81	$1,975		71		$34.70	$2,464
11	Gallonage Charge/MG									
12	All Gallonage		0	$0.00	$0			0	$0.00	$0
13	Total RES WW ONLY	71	0		$1,975		71	0		$2,464
14	Ave cust/cons/bill/mth	6	0.000		$27.82		6	0.000		$34.70
15	COMMERCIAL									
16	5/8"x3/4"	2,121		$15.45	$32,769		2,121		$19.28	$40,893
17	1"	491		$38.64	$18,972		491		$48.21	$23,671
18	1 1/2"	253		$77.27	$19,549		253		$96.41	$24,392
19	2"	293		$123.63	$36,224		293		$154.25	$45,195
20	3"	67		$247.27	$16,567		67		$308.52	$20,671
21	4"	12		$386.35	$4,636		12		$482.05	$5,785
22	6"	12		$772.71	$9,273		12		$964.11	$11,569
23	Gallonage Charge/MG									
24	All Gallonage		60,465	$4.63	$279,953			60,465	$5.78	$349,488
25	Total COMMERCIAL	3,249	60,465		$417,943		3,249	60,465		$521,664
26	Ave cust/cons/bill/mth	271	18,610		$128.64		271	18,610		$160.56

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LEE / LEHIGH
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 5 of 12
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
27	EFFLUENT								
28	5/8"x3/4"	12		$0.00	$0	12		$0.00	$0
29	Gallonage Charge/MG								
30	All Gallonage		149,480	$0.11	$16,443		149,480	$0.14	$20,927
31	Total EFFLUENT	12	149,480		$16,443	12	149,480		$20,927
32	Ave cust/cons/bill/mth	1	12456.7		$1,370.25	1	12456.7		$1,743.92
33	TOTAL ANNUALIZED SALES REVENUES 2/				$2,523,933				$3,150,810
34	UNBILLED REVENUE				$0				$0
35	OTHER REVENUE 3/				$0				$0
	TOTAL REVENUES				$2,523,933				$3,150,810

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/COLLIER / MARCO ISLAND
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 6 of 12
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL									
2	5/8"x3/4"	13,219		$11.10	$146,731		13,219		$13.85	$183,083
3	1"	5,771		$11.10	$64,058		5,771		$13.85	$79,928
4	1 1/2"	24		$11.10	$266		24		$13.85	$332
5	Gallonage Charge/MG									
6	0-10000		86,383	$3.20	$276,426	0-10000		86,383	$3.99	$344,668
7	All excess 1/		78,290	$0.00	$0	All excess 1/		78,290	$0.00	$0
8	Total RESIDENTIAL	19,014	86,383		$487,481		19,014	86,383		$608,011
9	Ave cust/cons/bill/mth	1,585	4,543		$25.64		1,585	4,543		$31.98
10	MULTI-FAMILY									
11	5/8"x3/4"	12		$11.10	$133		12		$13.85	$166
12	1"	24		$22.20	$533		24		$27.70	$665
13	1 1/2"	195		$55.51	$10,824		195		$69.26	$13,506
14	2"	605		$88.81	$53,730		605		$110.81	$67,040
15	3"	297		$177.62	$52,753		297		$221.62	$65,821
16	4"	325		$277.54	$90,201		325		$346.29	$112,544
17	6"	32		$555.08	$17,763		32		$692.57	$22,162
18	Gallonage Charge/MG									
19	All Gallonage		273,422	$3.85	$1,052,675			273,422	$4.80	$1,312,426
20	Total MULTI-FAMILY	1,490	273,422		$1,278,612		1,490	273,422		$1,594,330
21	Ave cust/cons/bill/mth	124	183.505		$858.13		124	183.505		$1,070.02

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/COLLIER / MARCO ISLAND
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 7 of 12
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
22	COMMERCIAL								
23	5/8"x3/4"	1,186		$11.10	$13,165	1,186		$13.85	$16,426
24	1"	760		$22.20	$16,872	760		$27.70	$21,052
25	1 1/2"	321		$55.51	$17,819	321		$69.26	$22,232
26	2"	145		$88.81	$12,877	145		$110.81	$16,067
27	3"	12		$177.62	$2,131	12		$221.62	$2,659
28	4"	24		$277.54	$6,661	24		$346.29	$8,311
29	6"	24		$555.08	$13,322	24		$692.57	$16,622
30	Gallonage Charge/MG								
31	All Gallonage		173,233	$3.85	$666,947		173,233	$4.80	$831,518
32	Total COMMERCIAL	2,472	173,233		$749,794	2,472	173,233		$934,887
33	Ave cust/cons/bill/mth	206	70.078		$303.31	206	70.078		$378.19
34	COM WW ONLY								
35	1"	12		$22.20	$266	12		$27.70	$332
36	Gallonage Charge/MG								
37	All Gallonage		1,148	$3.85	$4,420		1,148	$4.80	$5,510
38	Total COM WW ONLY	12	1,148		$4,686	12	1,148		$5,842
39	Ave cust/cons/bill/mth	1	95.667		$390.50	1	95.667		$486.83

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/COLLIER / MARCO ISLAND
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 8 of 12
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
40	EFFLUENT								
41	1 1/2"	6		$0.00	$0	6		$0.00	$0
42	2"	15		$0.00	$0	15		$0.00	$0
43	3"	3		$0.00	$0	3		$0.00	$0
44	8"	12		$0.00	$0	12		$0.00	$0
45	10"	12		$0.00	$0	12		$0.00	$0
46	Gallonage Charge/MG								
47	All Gallonage		145,590	$0.25	$36,398		145,590	$0.31	$45,133
48	Total EFFLUENT	48	145,590		$36,398	48	145,590		$45,133
49	Ave cust/cons/bill/mth	4	3033.13		$758.29	4	3033.13		$940.27
50	MF NON-METERED								
51	3"	12		$2,010.00	$24,120	12		$2,508.00	$30,096
52	Gallonage Charge/MG								
53	All Gallonage		0	$0.00	$0		0	$0.00	$0
54	Total MF NON-METERED	12	0		$24,120	12	0		$30,096
55	Ave cust/cons/bill/mth	1	0.000		$2,010.00	1	0.000		$2,508.00
56	BULK SEWER								
57	1"	2		$22.20	$44	2		$27.70	$55
58	4"	84		$277.54	$23,313	84		$346.29	$29,088
59	Gallonage Charge/MG								
60	All Gallonage		95,060	$3.85	$365,981		95,060	$4.80	$456,288
61	Total BULK SEWER	86	95,060		$389,338	86	95,060		$485,431
62	Ave cust/cons/bill/mth	7	1105.35		$4,527.19	7	1105.35		$5,644.55

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES-
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/COLLIER / MARCO ISLAND
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 9 of 12
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)			1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
63	TOTAL ANNUALIZED SALES REVENUES 2/				$2,970,429				$3,703,730
64	UNBILLED REVENUE				$0				$0
65	OTHER REVENUE 3/				$0				$0
	TOTAL REVENUES				$2,970,429				$3,703,730

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/CITRUS / SPRING GARDENS (NEW ACQUISITION)
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 10 of 12
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No. Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1 RESIDENTIAL									
2 5/8"x3/4"	1,519		$8.31	$12,623		1,519		$10.37	$15,752
3 Gallonage Charge/MG									
4 0- 6000		4,414	$2.48	$10,947	0- 6000		4,414	$3.09	$13,639
5 All excess 1/		1,682	$0.00	$0	All excess 1/		1,682	$0.00	$0
6 Total RESIDENTIAL	1,519	4,414		$23,570		1,519	4,414		$29,391
7 Ave cust/cons/bill/mth	127	2,906		$15.52		127	2,906		$19.35
8 COMMERCIAL									
9 5/8"x3/4"	12		$8.31	$100		12		$10.37	$124
10 2"	25		$66.51	$1,663		25		$82.98	$2,075
11 Gallonage Charge/MG									
12 All Gallonage		852	$2.98	$2,539			852	$3.72	$3,169
13 Total COMMERCIAL	37	852		$4,302		37	852		$5,368
14 Ave cust/cons/bill/mth	3	23,027		$116.27		3	23,027		$145.08
15 TOTAL ANNUALIZED SALES REVENUES 2/				$27,872					$34,759
16 UNBILLED REVENUE				$0					$0
17 OTHER REVENUE 3/				$0					$0
TOTAL REVENUES				$27,872					$34,759

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/ST. LUCIE / TROPICAL ISLES
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 11 of 12
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
		1995 PROJECTED INTERIM (PRESENT CAPPED RATES)				1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues	Bills	Consumption(MG)	Rate	Revenues
1	RES WW ONLY								
2	5/8"x3/4"	2,992		$13.33	$39,883	2,992		$16.63	$49,757
3	Gallonage Charge/MG								
4	All Gallonage		0	$0.00	$0		0	$0.00	$0
5	Total RES WW ONLY	2,992	0		$39,883	2,992	0		$49,757
6	Ave cust/cons/bill/mth	249	0.000		$13.33	249	0.000		$16.63
7	TOTAL ANNUALIZED SALES REVENUES 1/				$39,883				$49,757
8	UNBILLED REVENUE				$0				$0
9	OTHER REVENUE 2/				$0				$0
10	TOTAL REVENUES				$39,883				$49,757

1/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
2/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED CAPPED RATES
Calculation of Annualized Sales Revenues

FPSC

Company: SSU/LAKE / VALENCIA TERRACE (NEW ACQUISITION)
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Water [ ] Wastewater [x]
Interim[x] Final[ ]
Historical[ ] Projected[x]
FPSC Uniform[ ] FPSC Non-uniform[x]

SCHEDULE: E2-1
Page 12 of 12
Preparer: Bencini
Supporting Schedules: E-1, E-13

Explanation: Provide a calculation of revenues at present and proposed capped rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occured during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)
	1995 PROJECTED INTERIM (PRESENT CAPPED RATES)					1995 PROJECTED INTERIM (PROPOSED INTERIM CAPPED RATES)			
Line No.	Class/Meter Size	Bills	Consumption(MG)	Rate	Revenues		Bills	Consumption(MG)	Rate	Revenues
1	RESIDENTIAL									
2	5/8"x3/4"	4,115		$8.49	$34,936		4,115		$10.59	$43,578
3	Gallonage Charge/MG									
4	0- 9725		16,106	$1.56	$25,125	0- 9725		16,106	$1.95	$31,407
5	All excess 1/		7,039	$0.00	$0	All excess 1/		7,039	$0.00	$0
6	Total RESIDENTIAL	4,115	16,106		$60,061		4,115	16,106		$74,985
7	Ave cust/cons/bill/mth	343	3.914		$14.60		343	3.914		$18.22
8	COMMERCIAL									
9	5/8"x3/4"	43		$8.49	$365		43		$10.59	$455
10	1"	70		$21.22	$1,485		70		$26.48	$1,854
11	1 1/2"	12		$42.49	$510		12		$53.01	$636
12	2"	12		$67.91	$815		12		$84.73	$1,017
13	Gallonage Charge/MG									
14	All Gallonage		1,563	$1.56	$2,438			1,563	$1.95	$3,048
15	Total COMMERCIAL	137	1,563		$5,613		137	1,563		$7,010
16	Ave cust/cons/bill/mth	11	11.409		$40.97		11	11.409		$51.17
17	TOTAL ANNUALIZED SALES REVENUES 2/				$65,674					$81,995
18	UNBILLED REVENUE				$0					$0
19	OTHER REVENUE 3/				$0					$0
	TOTAL REVENUES				$65,674					$81,995

1/ All Excess Residential Wastewater consumption over cap is not used in total consumption for revenue computations.
2/ No reconciliation is provided for a projected test year because booked revenues are a historic concept.
3/ Refer to schedule 1995 B-4 schedule for detail of other revenue.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

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

1355

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	25,705,229	0	25,705,229	5,810,302	31,515,531	22.60%	B-4(W), B-3(W)
3	Other Revenue	414,285	0	414,285	0	414,285		B-4(W)
4	**TOTAL OPERATING REVENUES**	26,119,514	0	26,119,514	5,810,302	31,929,816		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	14,794,388	24,387	14,818,775	0	14,818,775		B-5(W)
7	Depreciation net of CIAC Amort	4,051,984	0	4,051,984	0	4,051,984		B-13(W)
8	Amortization	(688)	0	(688)	0	(688)		B-18(W),A-21(W)
9	Taxes Other Than Income	3,324,428	(159,651)	3,164,777	261,463 (A)	3,426,240		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(272,750)	44,706	(228,044)	2,140,465 (B)	1,912,421		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	21,897,361	(90,558)	21,806,804	2,401,928	24,208,732		
12	**NET OPERATING INCOME**	4,222,152	90,558	4,312,710	3,408,374	7,721,084		
13	**RATE BASE**	78,087,521	383,567	78,471,088		78,471,088		A-1(W)
14	**RATE OF RETURN**	5.41%		5.50%		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.

1356

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	25,705,229	0	25,705,229	5,811,108		31,516,337	22.61%	B-4(W),B-3(W)
3	Other Revenue	414,285	0	414,285	0		414,285		B-4(W)
4	**TOTAL OPERATING REVENUES**	26,119,514	0	26,119,514	5,811,108		31,930,622		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	14,794,388	24,387	14,818,775	0		14,818,775		B-5(W)
7	Depreciation net of CIAC Amort	4,051,984	0	4,051,984	0		4,051,984		B-13(W)
8	Amortization	(688)	0	(688)	0		(688)		B-18(W), A-21(W)
9	Taxes Other Than Income	3,324,428	(159,651)	3,164,777	261,505	(A)	3,426,282		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(272,750)	44,706	(228,044)	2,140,759	(B)	1,912,715		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	21,897,361	(90,558)	21,806,804	2,402,264		24,209,068		
12	**NET OPERATING INCOME**	4,222,152	90,558	4,312,710	3,408,844		7,721,554		
13	**RATE BASE**	78,087,521	383,567	78,471,088			78,471,088		A-1(W)
14	**RATE OF RETURN**	5.41%		5.50%			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.

1357

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.19%	D-1(W)	
3	Rate of Return (%)	9.84%	9.84%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	78,471,088	78,471,088	A-1(W)	
6	Required / Requested Income (L3 x L5)	7,721,555	7,721,084		
7	Adjusted Income Under Present Rates	4,312,710	4,312,710	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	3,408,845	3,408,374		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	5,549,605	5,548,838		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	5,811,105	5,810,302		B-1(W)1/3,2//3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	5,549,605	5,548,838		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	2,140,760	2,140,464		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	261,500	261,464		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	3,408,845	3,408,374		B-1(W)1/3,2//3

Notes:

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	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%	

1358

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) (PRESENT INCOME)	(2) Per Books	(3) Adjustment	(4) Adjusted Test Year	(5) Supporting Schedules	(6) Recap Schedules
		1995 TAXES OTHER THAN INCOME				
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,175,378	0	1,175,378	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	421,718	0	421,718	B-5(W)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL PAYROLL TAXES**	421,718	0	421,718		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,727,332	2,721	1,730,053		
8	Non-used & Useful Property Tax Add-back (1)	0	270,764	270,764		
9	Adjusted Real Estate & Personal Property Tax	1,727,332	273,485	2,000,817		
10	Non-used & Useful Percent (2)			21.65%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(433,136)	(433,136)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,727,332	(159,651)	1,567,681		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	3,324,428	(159,651)	3,164,777		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.

1359

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

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	26,119,514	0	26,119,514	B-4(W)
3	Less:				
4	O & M Expenses	14,794,388	24,387	14,818,775	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	4,051,984	0	4,051,984	B-13(W)
6	Amortization	(688)	0	(688)	B-18(W), A-21(S)
7	Taxes Other Than Income	3,324,428	(159,651)	3,164,777	B-15(W)
8	Pre-Tax Operating Expenses	22,170,112	(135,264)	22,034,848	
9	**PRE-TAX OPERATING INCOME**	3,949,402	135,264	4,084,666	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	3,949,402	135,264	4,084,666	
12	Less:				
13	Interest Expense:				
14	Rate Base	78,087,521	383,567	78,471,088	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	3,943,420	19,370	3,962,790	C-3
17	Net Taxable Income (L11 - L16)	5,982	115,894	121,876	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	2,308	44,706	47,014	
20	Less:				
21	Parent Debt Adjustment	237,245	0	237,245	C-1(W)
22	Investment Tax Credit	37,814	0	37,814	C-7(W)
23	**TOTAL INCOME TAXES**	(272,751)	44,706	(228,045)	

1360

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

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	91,660,500	0	91,660,500	A-5 (W)
2	Utility Land & Land Rights	928,012	0	928,012	A-5 (W)
3	Non-Used and Useful	(11,010,402)	0	(11,010,402)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	*Accumulated Depreciation*	(23,039,768)	0	(23,039,768)	A-9 (W)
6	CIAC	(28,699,969)	0	(28,699,969)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(312,385)	(312,385)	A-12 (W)
8	Accumulated Amortization of CIAC	6,496,069	0	6,496,069	A-14 (W)
9	Acquisition Adjustments	(64,578)	0	(64,578)	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	26,891	0	26,891	A-20 (W)
11	Advances for Construction	(3,341,701)	0	(3,341,701)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(330,876)	0	(330,876)	Vol. II
13	*Deferred Taxes*	2,287,840	0	2,287,840	C-7 (W)
14	Working Capital Allowance	1,149,274	3,048	1,152,322	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	36,061,291	(309,337)	35,751,954	

1361

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	13,966,477	0	13,966,477	3,154,636	17,121,113	22.59%	B-4(W), B-3(W)
3	Other Revenue	312,120	0	312,120	0	312,120		B-4(W)
4	**TOTAL OPERATING REVENUES**	14,278,597	0	14,278,597	3,154,636	17,433,233		
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	1,798,157	(119,058)	1,679,099	141,957 (A)	1,821,056		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(412,540)	42,546	(369,994)	1,162,141 (B)	792,147		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	12,681,551	(52,125)	12,629,426	1,304,098	13,933,524		
12	**NET OPERATING INCOME**	1,597,046	52,125	1,649,171	1,850,538	3,499,709		
13	**RATE BASE**	36,061,291	(309,337)	35,751,954		35,751,954		A-1(W)
14	**RATE OF RETURN**	4.43%		4.61%		9.79%		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.
(C) Refer to Volume III, Book 3 of 6 for complete 1995 A and B schedules supporting rate base and present operating income for the FPSC Uniform Plants. The B-1 schedules included in this section of Volume IIIA reflect the final increase requested for the FPSC Uniform Plants assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

1362

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
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)

	(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	13,966,477	0	13,966,477	3,185,807		17,152,284	22.81%	
3	*Other Revenue*	312,120	0	312,120	0		312,120		B-4(W)
4	**TOTAL OPERATING REVENUES**	14,278,597	0	14,278,597	3,185,807		17,464,404		
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	1,798,157	(119,058)	1,679,099	143,365	(A)	1,822,464		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(412,540)	42,546	(369,994)	1,173,622	(B)	803,628		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	12,681,551	(52,125)	12,629,426	1,316,987		13,946,413		
12	**NET OPERATING INCOME**	1,597,046	52,125	1,649,171	1,868,820		3,517,991		
13	**RATE BASE**	36,061,291	(309,337)	35,751,954			35,751,954		A-1(W)
14	***RATE OF RETURN***	4.43%		4.61%			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.

1363

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.07%	D-1(W)	
3	Rate of Return (%)	9.84%	9.79%	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	3,499,708		
7	Adjusted Income Under Present Rates	1,649,171	1,649,171	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	1,868,821	1,850,537		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	3,042,444	3,012,677		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	3,185,805	3,154,636		B-1(W)1/3,2//3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	3,042,444	3,012,677		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,173,623	1,162,140		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	143,361	141,959		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	1,868,821	1,850,537		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%	

1364

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	642,537	0	642,537	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	300,065	0	300,065	B-5(W)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL PAYROLL TAXES**	300,065	0	300,065		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	855,555	0	855,555		
8	Non-used & Useful Property Tax Add-back (1)	0	230,173	230,173		
9	Adjusted Real Estate & Personal Property Tax	855,555	230,173	1,085,728		
10	Non-used & Useful Percent (2)			32.17%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(349,231)	(349,231)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	855,555	(119,058)	736,497		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	1,798,157	(119,058)	1,679,099		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.

1365

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

	(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	14,278,597	0	14,278,597	B-4(W)
3	Less:				
4	O & M Expenses	9,194,170	24,387	9,218,557	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	2,102,451	0	2,102,451	B-13(W)
6	Amortization	(688)	0	(688)	B-18(W), A-21(S)
7	Taxes Other Than Income	1,798,157	(119,058)	1,679,099	B-15(W)
8	Pre-Tax Operating Expenses	13,094,091	(94,671)	12,999,420	
9	**PRE-TAX OPERATING INCOME**	1,184,506	94,671	1,279,177	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	1,184,506	94,671	1,279,177	
12	Less:				
13	Interest Expense:				
14	Rate Base	36,061,291	(309,337)	35,751,954	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	1,821,095	(15,622)	1,805,474	C-3
17	Net Taxable Income (L11 - L16)	(636,589)	110,293	(526,297)	
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)	(245,564)	42,546	(203,019)	
20	Less:				
21	Parent Debt Adjustment	144,021	0	144,021	C-1(W)
22	Investment Tax Credit	22,955	0	22,955	C-7(W)
23	**TOTAL INCOME TAXES**	(412,540)	42,546	(369,995)	

1366

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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 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	58,530,582	801,000	59,331,582	A-5 (W)
2 Utility Land & Land Rights	7,377,106	0	7,377,106	A-5 (W)
3 Non-Used and Useful	(2,316,032)	0	(2,316,032)	A-7 (W)
4 Construction Work in Progress	0	0	0	---
5 Accumulated Depreciation	(15,980,688)	0	(15,980,688)	A-9 (W)
6 CIAC	(10,773,447)	0	(10,773,447)	A-12 (W)
7 FPSC Margin Reserve - CIAC	0	(108,096)	(108,096)	A-12 (W)
8 Accumulated Amortization of CIAC	2,875,864	0	2,875,864	A-14 (W)
9 Acquisition Adjustments	0	0	0	A-20 (W)
10 Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11 Advances for Construction	(1,151,480)	0	(1,151,480)	A-16 (W)
12 Unfunded Post-Retirement Benefits	(111,259)	0	(111,259)	Vol. II
13 Deferred Taxes	1,409,749	0	1,409,749	C-7 (W)
14 Working Capital Allowance	700,027	0	700,027	A-17 (W)
15 Other	1,465,808	0	1,465,808	A-21(W)
16 **TOTAL WATER RATE BASE**	42,026,230	692,904	42,719,134	

1367

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
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	2,655,666	14,394,418	22.62%	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	2,655,666	14,496,583		
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	119,506 (A)	1,605,184		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	139,789	2,161	141,950	978,324 (B)	1,120,274		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	9,215,810	(38,432)	9,177,378	1,097,830	10,275,208		
12	**NET OPERATING INCOME**	2,625,107	38,432	2,663,539	1,557,836	4,221,375		
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%		9.88%		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.
(C) Refer to Volume III, Book 3 of 6 for complete 1995 A and B schedules supporting rate base and present operating income for the FPSC Non-Uniform Plants. The B-1 schedules included in this section of Volume IIIA reflect the final increase requested for the FPSC Non-Uniform Plants assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

1368

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
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.

1369

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES)
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%	11.29%	D-1(W)	
3	Rate of Return (%)	9.84%	9.88%	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	4,221,376		
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	1,557,837		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	2,507,162	2,536,161		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	2,625,301	2,655,666		B-1(W)1/3,2//3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	2,507,162	2,536,161		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	967,138	978,324		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	118,139	119,505		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	1,540,024	1,557,837		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%

1370

Note: May not cross foot due to rounding.

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

Company: SSU / FPSC Jurisdiction - Non-Uniform 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: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

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

Line No.	(1) (PRESENT INCOME)	(2) Per Books	(3) Adjustment	(4) Adjusted Test Year	(5) Supporting Schedules	(6) Recap Schedules
		1995 TAXES OTHER THAN INCOME				
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	532,841	0	532,841	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	121,653	0	121,653	B-5(W)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL PAYROLL TAXES**	121,653	0	121,653		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	871,777	2,721	874,498		
8	Non-used & Useful Property Tax Add-back (1)	0	40,591	40,591		
9	Adjusted Real Estate & Personal Property Tax	871,777	43,312	915,089		
10	Non-used & Useful Percent (2)			9.17%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(83,905)	(83,905)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	871,777	(40,593)	831,184		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	1,526,271	(40,593)	1,485,678		B-1(W)1/3,2/3

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

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

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - Non-Uniform 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 [x] Non FPSC [ ]

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	11,840,917	0	11,840,917	B-4(W)
3	Less:				
4	O & M Expenses	5,600,217	0	5,600,217	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	1,949,533	0	1,949,533	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	1,526,271	(40,593)	1,485,678	B-15(W)
8	Pre-Tax Operating Expenses	9,076,021	(40,593)	9,035,428	
9	**PRE-TAX OPERATING INCOME**	2,764,896	40,593	2,805,489	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	2,764,896	40,593	2,805,489	
12	Less:				
13	Interest Expense:				
14	Rate Base	42,026,230	692,904	42,719,134	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	2,122,325	34,992	2,157,316	C-3
17	Net Taxable Income (L11 - L16)	642,571	5,601	648,173	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	247,872	2,161	250,033	
20	Less:				
21	Parent Debt Adjustment	93,224	0	93,224	C-1(W)
22	Investment Tax Credit	14,859	0	14,859	C-7(W)
23	**TOTAL INCOME TAXES**	139,789	2,161	141,950	

1372

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	3,759,454	0	3,759,454	A-5 (W)
2	Utility Land & Land Rights	74,938	0	74,938	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(1,408,555)	0	(1,408,555)	A-9 (W)
6	CIAC	(2,289,007)	0	(2,289,007)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(40,172)	(40,172)	A-12 (W)
8	Accumulated Amortization of CIAC	507,360	0	507,360	A-14 (W)
9	Acquisition Adjustments	(79,861)	0	(79,861)	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	33,919	0	33,919	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(8,716)	0	(8,716)	Vol. II
13	*Deferred Taxes*	212,884	0	212,884	C-7 (W)
14	Working Capital Allowance	36,935	0	36,935	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	839,350	(40,172)	799,178	

1373

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Nassau / Amelia 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 [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	481,885	0	481,885	107,744	589,629	22.36%	B-4(W), B-3(W)
3	Other Revenue	6,690	0	6,690	0	6,690		B-4(W)
4	**TOTAL OPERATING REVENUES**	488,575	0	488,575	107,744	596,319		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	295,477	0	295,477	0	295,477		B-5(W)
7	Depreciation net of CIAC Amort	51,059	0	51,059	0	51,059		B-13(W)
8	Amortization	(1,997)	0	(1,997)	0	(1,997)		B-18(W),A-21(W)
9	Taxes Other Than Income	44,265	0	44,265	4,848 (A)	49,113		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	15,288	783	16,070	39,692 (B)	55,762		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	404,091	783	404,874	44,540	449,414		
12	**NET OPERATING INCOME**	84,484	(783)	83,701	63,204	146,905		
13	**RATE BASE**	839,350	(40,172)	799,178		799,178		A-1(W)
14	**RATE OF RETURN**	10.07%		10.47%		18.38%		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.

1374

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Nassau / Amelia 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 [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	481,885	0	481,885	(8,629)	473,256	(1.79%)	B-4(W),B-3(W)
3	Other Revenue	6,690	0	6,690	0	6,690		B-4(W)
4	**TOTAL OPERATING REVENUES**	488,575	0	488,575	(8,629)	479,946		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	295,477	0	295,477	0	295,477		B-5(W)
7	Depreciation net of CIAC Amort	51,059	0	51,059	0	51,059		B-13(W)
8	Amortization	(1,997)	0	(1,997)	0	(1,997)		B-18(W), A-21(W)
9	Taxes Other Than Income	44,265	0	44,265	(388) (A)	43,877		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	15,288	783	16,070	(3,179) (B)	12,891		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	404,091	783	404,874	(3,567)	401,307		
12	**NET OPERATING INCOME**	84,484	(783)	83,701	(5,062)	78,639		
13	**RATE BASE**	839,350	(40,172)	799,178		799,178		A-1(W)
14	**RATE OF RETURN**	10.07%		10.47%		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.

1375

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES)
REQUIRED AND REQUESTED

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	31.68%	D-1(W)	
3	Rate of Return (%)	9.84%	18.38%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	799,178	799,178	A-1(W)	
6	Required / Requested Income (L3 x L5)	78,639	146,905		
7	Adjusted Income Under Present Rates	83,701	83,701	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	(5,062)	63,204		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(19,194)	
10	Revenue adjustment Before RAF (L8 / L9)	(8,241)	102,896		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	(8,629)	107,744		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(8,241)	102,896		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(3,179)	39,692		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(388)	4,848		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(5,062)	63,204		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%	

1376

Note: May not cross foot due to rounding.

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

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		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%)**	21,986	0	21,986	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	8,036	0	8,036	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	8,036	0	8,036		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	14,244	0	14,244		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	14,244	0	14,244		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	14,244	0	14,244		
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)**	44,265	0	44,265		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.

1377

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	488,575	0	488,575	B-4(W)
3	Less:				
4	O & M Expenses	295,477	0	295,477	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	51,059	0	51,059	B-13(W)
6	Amortization	(1,997)	0	(1,997)	B-18(W), A-21(S)
7	Taxes Other Than Income	44,265	0	44,265	B-15(W)
8	Pre-Tax Operating Expenses	388,804	0	388,804	
9	**PRE-TAX OPERATING INCOME**	99,771	0	99,771	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	99,771	0	99,771	
12	Less:				
13	Interest Expense:				
14	Rate Base	839,350	(40,172)	799,178	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	42,387	(2,029)	40,359	C-3
17	Net Taxable Income (L11 - L16)	57,384	2,029	59,412	
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)	22,136	783	22,918	
20	Less:				
21	Parent Debt Adjustment	5,907	0	5,907	C-1(W)
22	Investment Tax Credit	942	0	942	C-7(W)
23	**TOTAL INCOME TAXES**	15,288	783	16,070	

1378

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

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	155,106	0	155,106	A-5 (W)
2	Utility Land & Land Rights	1,621	0	1,621	A-5 (W)
3	Non-Used and Useful	(25,406)	0	(25,406)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(50,105)	0	(50,105)	A-9 (W)
6	CIAC	(36,950)	0	(36,950)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	14,552	0	14,552	A-14 (W)
9	Acquisition Adjustments	(2,358)	0	(2,358)	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	1,981	0	1,981	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(903)	0	(903)	Vol. II
13	Deferred Taxes	(2,647)	0	(2,647)	C-7 (W)
14	Working Capital Allowance	3,347	0	3,347	A-17 (W)
15	Other	0	0	0	A-21(W)
16	***TOTAL WATER RATE BASE***	58,237	0	58,237	

1379

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Citrus / Apache Shores
Docket No.: 950495-WS
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	35,093	0	35,093	7,961	43,054	22.69%	B-4(W), B-3(W)
3	Other Revenue	650	0	650	0	650		B-4(W)
4	**TOTAL OPERATING REVENUES**	35,743	0	35,743	7,961	43,704		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	26,775	0	26,775	0	26,775		B-5(W)
7	Depreciation net of CIAC Amort	5,206	0	5,206	0	5,206		B-13(W)
8	Amortization	(38)	0	(38)	0	(38)		B-18(W),A-21(W)
9	Taxes Other Than Income	4,416	(418)	3,998	358 (A)	4,356		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,655)	161	(1,493)	2,933 (B)	1,440		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	34,704	(257)	34,448	3,291	37,739		
12	**NET OPERATING INCOME**	1,039	257	1,295	4,670	5,965		
13	**RATE BASE**	58,237	0	58,237		58,237		A-1(W)
14	**RATE OF RETURN**	1.78%		2.22%		10.24%		D-1(W)

Notes:

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

1380

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Citrus / Apache Shores
Docket No.: 950495-WS
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	35,093	0	35,093	7,562	42,655	21.55%	B-4(W),B-3(W)
3	Other Revenue	650	0	650	0	650		B-4(W)
4	**TOTAL OPERATING REVENUES**	35,743	0	35,743	7,562	43,305		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	26,775	0	26,775	0	26,775		B-5(W)
7	Depreciation net of CIAC Amort	5,206	0	5,206	0	5,206		B-13(W)
8	Amortization	(38)	0	(38)	0	(38)		B-18(W), A-21(W)
9	Taxes Other Than Income	4,416	(418)	3,998	340 (A)	4,338		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,655)	161	(1,493)	2,786 (B)	1,293		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	34,704	(257)	34,448	3,126	37,574		
12	**NET OPERATING INCOME**	1,039	257	1,295	4,436	5,731		
13	**RATE BASE**	58,237	0	58,237		58,237		A-1(W)
14	**RATE OF RETURN**	1.78%		2.22%		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.

1381

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	12.17%	D-1(W)	
3	Rate of Return (%)	9.84%	10.24%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	58,237	58,237	A-1(W)	
6	Required / Requested Income (L3 x L5)	5,731	5,965		
7	Adjusted Income Under Present Rates	1,295	1,295	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	4,436	4,670		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(6,307)	
10	Revenue adjustment Before RAF (L8 / L9)	7,222	7,603		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	7,562	7,961		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	7,222	7,603		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	2,786	2,933		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	340	358		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	4,436	4,670		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%

1382

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	1,608	0	1,608	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,029	0	1,029	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,029	0	1,029		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,778	0	1,778		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,778	0	1,778		
10	Non-used & Useful Percent			23.49%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(418)	(418)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,778	(418)	1,360		
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)**	4,416	(418)	3,998		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.

1383

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	35,743	0	35,743	B-4(W)
3	Less:				
4	O & M Expenses	26,775	0	26,775	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	5,206	0	5,206	B-13(W)
6	Amortization	(38)	0	(38)	B-18(W), A-21(S)
7	Taxes Other Than Income	4,416	(418)	3,998	B-15(W)
8	Pre-Tax Operating Expenses	36,359	(418)	35,941	
9	**PRE-TAX OPERATING INCOME**	(616)	418	(198)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(616)	418	(198)	
12	Less:				
13	Interest Expense:				
14	Rate Base	58,237	0	58,237	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	2,941	0	2,941	C-3
17	Net Taxable Income (L11 - L16)	(3,557)	418	(3,139)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(1,372)	161	(1,211)	
20	Less:				
21	Parent Debt Adjustment	244	0	244	C-1(W)
22	Investment Tax Credit	39	0	39	C-7(W)
23	**TOTAL INCOME TAXES**	(1,655)	161	(1,493)	

1384

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Seminole / Apple 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

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	1,144,959	0	1,144,959	A-5 (W)
2	Utility Land & Land Rights	2,982	0	2,982	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(389,902)	0	(389,902)	A-9 (W)
6	CIAC	(335,786)	0	(335,786)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	137,396	0	137,396	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	(5,638)	0	(5,638)	Vol. II
13	Deferred Taxes	(3,823)	0	(3,823)	C-7 (W)
14	Working Capital Allowance	18,455	0	18,455	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	568,642	0	568,642	

1385

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Seminole / Apple 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 [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	174,272	0	174,272	39,664	213,936	22.76%	B-4(W), B-3(W)
3	Other Revenue	4,460	0	4,460	0	4,460		B-4(W)
4	**TOTAL OPERATING REVENUES**	178,732	0	178,732	39,664	218,396		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	147,638	0	147,638	0	147,638		B-5(W)
7	Depreciation net of CIAC Amort	36,682	0	36,682	0	36,682		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	29,093	0	29,093	1,785 (A)	30,878		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(26,541)	0	(26,541)	14,612 (B)	(11,929)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	186,871	0	186,871	16,397	203,268		
12	**NET OPERATING INCOME**	(8,139)	0	(8,139)	23,267	15,128		
13	**RATE BASE**	568,642	0	568,642		568,642		A-1(W)
14	**RATE OF RETURN**	(1.43%)		(1.43%)		2.66%		D-1(W)

Notes:

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

1386

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Seminole / Apple 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 [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)

	(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	174,272	0	174,272	109,261		283,533	62.70%	B-4(W),B-3(W)
3	Other Revenue	4,460	0	4,460	0		4,460		B-4(W)
4	**TOTAL OPERATING REVENUES**	178,732	0	178,732	109,261		287,993		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	147,638	0	147,638	0		147,638		B-5(W)
7	Depreciation net of CIAC Amort	36,682	0	36,682	0		36,682		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	29,093	0	29,093	4,917	(A)	34,010		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(26,541)	0	(26,541)	40,251	(B)	13,710		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	186,871	0	186,871	45,168		232,039		
12	**NET OPERATING INCOME**	(8,139)	0	(8,139)	64,093		55,954		
13	**RATE BASE**	568,642	0	568,642			568,642		A-1(W)
14	**RATE OF RETURN**	(1.43%)		(1.43%)			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.

1387

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Seminole / Apple 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-6.02%	D-1(W)	
3	Rate of Return (%)	9.84%	2.66%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	568,642	568,642	A-1(W)	
6	Required / Requested Income (L3 x L5)	55,954	15,128		
7	Adjusted Income Under Present Rates	(8,139)	(8,139)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	64,093	23,267		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(46,019)	
10	Revenue adjustment Before RAF (L8 / L9)	104,344	37,879		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	109,261	39,664		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	104,344	37,879		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	40,251	14,612		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	4,917	1,785		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	64,093	23,267		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%	

1388

Note: May not cross foot due to rounding.

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

Company: SSU / Seminole / Apple 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

(1)		(2)	(3)	(4)	(5)	(6)
		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%)**	8,043	0	8,043	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	5,437	0	5,437	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	5,437	0	5,437		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	15,612	0	15,612		
8	*Non-used* & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	15,612	0	15,612		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	15,612	0	15,612		
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)***	29,093	0	29,093		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.

1389

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

	(1)	(2)	(3)	(4)	(5)
		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	178,732	0	178,732	B-4(W)
3	Less:				
4	O & M Expenses	147,638	0	147,638	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	36,682	0	36,682	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	29,093	0	29,093	B-15(W)
8	Pre-Tax Operating Expenses	213,412	0	213,412	
9	**PRE-TAX OPERATING INCOME**	(34,680)	0	(34,680)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(34,680)	0	(34,680)	
12	Less:				
13	Interest Expense:				
14	Rate Base	568,642	0	568,642	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	28,716	0	28,716	C-3
17	Net Taxable Income (L11 - L16)	(63,396)	0	(63,396)	
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)	(24,455)	0	(24,455)	
20	Less:				
21	Parent Debt Adjustment	1,799	0	1,799	C-1(W)
22	Investment Tax Credit	287	0	287	C-7(W)
23	**TOTAL INCOME TAXES**	(26,541)	0	(26,541)	

1390

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Osceola / Bay 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	98,181	0	98,181	A-5 (W)
2	Utility Land & Land Rights	319	0	319	A-5 (W)
3	Non-Used and Useful	(1,621)	0	(1,621)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(39,506)	0	(39,506)	A-9 (W)
6	CIAC	(12,270)	0	(12,270)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	8,209	0	8,209	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(416)	0	(416)	Vol. II
13	Deferred Taxes	(976)	0	(976)	C-7 (W)
14	Working Capital Allowance	3,017	0	3,017	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	54,937	0	54,937	

1391

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Osceola / Bay 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	28,728	0	28,728	6,490	35,218	22.59%	B-4(W), B-3(W)
3	Other Revenue	230	0	230	0	230		B-4(W)
4	**TOTAL OPERATING REVENUES**	28,958	0	28,958	6,490	35,448		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	24,133	0	24,133	0	24,133		B-5(W)
7	Depreciation net of CIAC Amort	3,430	0	3,430	0	3,430		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	3,252	(59)	3,193	292 (A)	3,485		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,965)	23	(1,943)	2,391 (B)	448		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	28,850	(36)	28,814	2,683	31,497		
12	**NET OPERATING INCOME**	108	36	144	3,807	3,951		
13	**RATE BASE**	54,937	0	54,937		54,937		A-1(W)
14	**RATE OF RETURN**	0.20%		0.26%		7.19%		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.

1392

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Osceola / Bay 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 [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	28,728	0	28,728	8,971	37,699	31.23%	B-4(W),B-3(W)
3	Other Revenue	230	0	230	0	230		B-4(W)
4	***TOTAL OPERATING REVENUES***	*28,958*	*0*	*28,958*	*8,971*	*37,929*		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	24,133	0	24,133	0	24,133		B-5(W)
7	Depreciation net of CIAC Amort	3,430	0	3,430	0	3,430		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	3,252	(59)	3,193	404 (A)	3,597		B-15(W),B-1(W)3/3
10	*Provision for Income Taxes*	(1,965)	23	(1,943)	3,305 (B)	1,362		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	28,850	(36)	28,814	3,709	32,523		
12	**NET OPERATING INCOME**	108	36	144	5,262	5,406		
13	***RATE BASE***	*54,937*	*0*	*54,937*		*54,937*		A-1(W)
14	**RATE OF RETURN**	0.20%		0.26%		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.

1393

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Osceola / Bay 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	4.85%	D-1(W)	
3	Rate of Return (%)	9.84%	7.19%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	54,937	54,937	A-1(W)	
6	Required / Requested Income (L3 x L5)	5,406	3,951		
7	Adjusted Income Under Present Rates	144	144	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	5,262	3,807		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(6,054)	
10	Revenue adjustment Before RAF (L8 / L9)	8,567	6,198		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	8,971	6,490		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	8,567	6,198		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	3,305	2,391		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	404	292		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	5,262	3,807		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%	

1394

Note: May not cross foot due to rounding.

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

Company: **SSU / Osceola / Bay 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		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%)**	1,303	0	1,303	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	868	0	868	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	868	0	868		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,081	0	1,081		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	*Adjusted Real Estate & Personal Property Tax*	1,081	0	1,081		
10	Non-used & Useful Percent			5.45%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(59)	(59)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,081	(59)	1,022		
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)**	3,252	(59)	3,193		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.

1395

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

	(1)	(2)	(3)	(4)	(5)
		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	28,958	0	28,958	B-4(W)
3	Less:				
4	O & M Expenses	24,133	0	24,133	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	3,430	0	3,430	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	3,252	(59)	3,193	B-15(W)
8	Pre-Tax Operating Expenses	30,815	(59)	30,756	
9	**PRE-TAX OPERATING INCOME**	(1,857)	59	(1,798)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(1,857)	59	(1,798)	
12	Less:				
13	Interest Expense:				
14	Rate Base	54,937	0	54,937	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	2,774	0	2,774	C-3
17	Net Taxable Income (L11 - L16)	(4,631)	59	(4,572)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(1,786)	23	(1,764)	
20	Less:				
21	Parent Debt Adjustment	154	0	154	C-1(W)
22	Investment Tax Credit	25	0	25	C-7(W)
23	**TOTAL INCOME TAXES**	(1,965)	23	(1,943)	

1396

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	4,738,091	0	4,738,091	A-5 (W)
2	Utility Land & Land Rights	51,243	0	51,243	A-5 (W)
3	Non-Used and Useful	(57,991)	0	(57,991)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(949,164)	0	(949,164)	A-9 (W)
6	CIAC	(2,286,720)	0	(2,286,720)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	493,386	0	493,386	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	(18,056)	0	(18,056)	Vol. II
13	Deferred Taxes	18,059	0	18,059	C-7 (W)
14	Working Capital Allowance	59,093	0	59,093	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	2,047,941	0	2,047,941	

1397

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Duval / Beacon 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 [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	590,907	0	590,907	131,757	722,664	22.30%	B-4(W), B-3(W)
3	Other Revenue	18,370	0	18,370	0	18,370		B-4(W)
4	**TOTAL OPERATING REVENUES**	609,277	0	609,277	131,757	741,034		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	472,747	0	472,747	0	472,747		B-5(W)
7	Depreciation net of CIAC Amort	119,208	0	119,208	0	119,208		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	51,886	(183)	51,703	5,929 (A)	57,632		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(61,859)	71	(61,788)	48,538 (B)	(13,250)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	581,982	(112)	581,870	54,467	636,337		
12	**NET OPERATING INCOME**	27,295	112	27,407	77,290	104,697		
13	**RATE BASE**	2,047,941	0	2,047,941		2,047,941		A-1(W)
14	**RATE OF RETURN**	1.33%		1.34%		5.11%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Duval / Beacon 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 [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	590,907	0	590,907	296,807		887,714	50.23%	B-4(W),B-3(W)
3	Other Revenue	18,370	0	18,370	0		18,370		B-4(W)
4	**TOTAL OPERATING REVENUES**	609,277	0	609,277	296,807		906,084		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	472,747	0	472,747	0		472,747		B-5(W)
7	Depreciation net of CIAC Amort	119,208	0	119,208	0		119,208		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	51,886	(183)	51,703	13,356	(A)	65,059		B-15(W),B-1(W)3/3
10	*Provision for Income Taxes*	(61,859)	71	(61,788)	109,341	(B)	47,553		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	581,982	(112)	581,870	122,697		704,567		
12	**NET OPERATING INCOME**	27,295	112	27,407	174,110		201,517		
13	**RATE BASE**	2,047,941	0	2,047,941			2,047,941		A-1(W)
14	**RATE OF RETURN**	1.33%		1.34%			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.

1399

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-0.14%	D-1(W)	
3	Rate of Return (%)	9.84%	5.11%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	2,047,941	2,047,941	A-1(W)	
6	Required / Requested Income (L3 x L5)	201,517	104,697		
7	Adjusted Income Under Present Rates	27,407	27,407	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	174,110	77,290		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(98,421)	
10	Revenue adjustment Before RAF (L8 / L9)	283,451	125,828		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	296,807	131,757		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	283,451	125,828		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	109,341	48,538		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	13,356	5,929		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	174,110	77,290		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%

1400

Note: May not cross foot due to rounding.

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

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		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%)**	27,417	0	27,417	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	13,841	0	13,841	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	13,841	0	13,841		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	10,628	0	10,628		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	10,628	0	10,628		
10	Non-used & Useful Percent			1.72%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(183)	(183)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	10,628	(183)	10,445		
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)**	51,886	(183)	51,703		B-1(W)1/3,2/3

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

1401

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

Line No.	(1) ITEM	(2) Per Books	(3) 1995 INCOME TAXES Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	609,277	0	609,277	B-4(W)
3	Less:				
4	O & M Expenses	472,747	0	472,747	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	119,208	0	119,208	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	51,886	(183)	51,703	B-15(W)
8	Pre-Tax Operating Expenses	643,841	(183)	643,658	
9	**PRE-TAX OPERATING INCOME**	(34,564)	183	(34,381)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(34,564)	183	(34,381)	
12	Less:				
13	Interest Expense:				
14	Rate Base	2,047,941	0	2,047,941	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	103,421	0	103,421	C-3
17	Net Taxable Income (L11 - L16)	(137,985)	183	(137,802)	
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)	(53,228)	71	(53,157)	
20	Less:				
21	Parent Debt Adjustment	7,445	0	7,445	C-1(W)
22	Investment Tax Credit	1,187	0	1,187	C-7(W)
23	**TOTAL INCOME TAXES**	(61,859)	71	(61,788)	

1402

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	272,035	0	272,035	A-5 (W)
2	Utility Land & Land Rights	15,136	0	15,136	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(30,773)	0	(30,773)	A-9 (W)
6	CIAC	(38,058)	0	(38,058)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	13,354	0	13,354	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	(255)	0	(255)	Vol. II
13	Deferred Taxes	13,248	0	13,248	C-7 (W)
14	Working Capital Allowance	4,945	0	4,945	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	249,631	0	249,631	

9/29/95 11:19 AM A01W.XLS

1403

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	29,919	0	29,919	6,770	36,689	22.63%	B-4(W), B-3(W)
3	Other Revenue	135	0	135	0	135		B-4(W)
4	**TOTAL OPERATING REVENUES**	30,054	0	30,054	6,770	36,824		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	39,560	0	39,560	0	39,560		B-5(W)
7	Depreciation net of CIAC Amort	7,249	0	7,249	0	7,249		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	3,413	0	3,413	305 (A)	3,718		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(13,138)	0	(13,138)	2,494 (B)	(10,644)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	37,084	0	37,084	2,799	39,883		
12	**NET OPERATING INCOME**	(7,030)	0	(7,030)	3,971	(3,059)		
13	**RATE BASE**	249,631	0	249,631		249,631		A-1(W)
14	**RATE OF RETURN**	(2.82%)		(2.82%)		(1.23%)		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.

1404

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Putnam / Beecher's Point
Docket No.: 950495-WS
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	29,919	0	29,919	53,859		83,778	180.02%	B-4(W),B-3(W)
3	Other Revenue	135	0	135	0		135		B-4(W)
4	**TOTAL OPERATING REVENUES**	30,054	0	30,054	53,859		83,913		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	39,560	0	39,560	0		39,560		B-5(W)
7	Depreciation net of CIAC Amort	7,249	0	7,249	0		7,249		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	3,413	0	3,413	2,424	(A)	5,837		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(13,138)	0	(13,138)	19,841	(B)	6,703		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	37,084	0	37,084	22,265		59,349		
12	**NET OPERATING INCOME**	(7,030)	0	(7,030)	31,594		24,564		
13	**RATE BASE**	249,631	0	249,631			249,631		A-1(W)
14	**RATE OF RETURN**	(2.82%)		(2.82%)			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 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-15.34%	D-1(W)	
3	Rate of Return (%)	9.84%	-1.23%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	249,631	249,631	A-1(W)	
6	Required / Requested Income (L3 x L5)	24,564	(3,059)		
7	Adjusted Income Under Present Rates	(7,030)	(7,030)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	31,594	3,971		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(13,495)	
10	Revenue adjustment Before RAF (L8 / L9)	51,435	6,465		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	53,859	6,770		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	51,435	6,465		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	19,841	2,494		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,424	305		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	31,594	3,971		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%	

1406

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	**(PRESENT INCOME)**	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,352	0	1,352	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	548	0	548	B-5(W)	
3	*(Adjustments)*			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	548	0	548		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,513	0	1,513		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,513	0	1,513		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,513	0	1,513		
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)**	3,413	0	3,413		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.

1407

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

	(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	30,054	0	30,054	B-4(W)
3	Less:				
4	O & M Expenses	39,560	0	39,560	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	7,249	0	7,249	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	3,413	0	3,413	B-15(W)
8	Pre-Tax Operating Expenses	50,222	0	50,222	
9	**PRE-TAX OPERATING INCOME**	(20,168)	0	(20,168)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(20,168)	0	(20,168)	
12	Less:				
13	Interest Expense:				
14	Rate Base	249,631	0	249,631	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	12,606	0	12,606	C-3
17	Net Taxable Income (L11 - L16)	(32,774)	0	(32,774)	
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)	(12,642)	0	(12,642)	
20	Less:				
21	Parent Debt Adjustment	427	0	427	C-1(W)
22	Investment Tax Credit	68	0	68	C-7(W)
23	**TOTAL INCOME TAXES**	(13,138)	0	(13,138)	

1408

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	5,613,845	0	5,613,845	A-5 (W)
2	Utility Land & Land Rights	33,808	0	33,808	A-5 (W)
3	Non-Used and Useful	(1,388,889)	0	(1,388,889)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(1,160,951)	0	(1,160,951)	A-9 (W)
6	CIAC	(327,565)	0	(327,565)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	55,641	0	55,641	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	(2,276)	0	(2,276)	Vol. II
13	Deferred Taxes	(26,466)	0	(26,466)	C-7 (W)
14	Working Capital Allowance	25,025	0	25,025	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	2,822,172	0	2,822,172	

1409

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	459,886	0	459,886	104,064	563,950	22.63%	B-4(W), B-3(W)
3	Other Revenue	4,780	0	4,780	0	4,780		B-4(W)
4	**TOTAL OPERATING REVENUES**	464,666	0	464,666	104,064	568,730		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	200,202	0	200,202	0	200,202		B-5(W)
7	Depreciation net of CIAC Amort	137,010	0	137,010	0	137,010		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	87,516	(4,370)	83,146	4,683 (A)	87,829		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(49,798)	1,686	(48,112)	38,336 (B)	(9,776)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	374,930	(2,684)	372,246	43,019	415,265		
12	**NET OPERATING INCOME**	89,736	2,684	92,420	61,045	153,465		
13	**RATE BASE**	2,822,172	0	2,822,172		2,822,172		A-1(W)
14	**RATE OF RETURN**	3.18%		3.27%		5.44%		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.

1410

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
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	459,886	0	459,886	315,852		775,738	68.68%	B-4(W),B-3(W)
3	Other Revenue	4,780	0	4,780	0		4,780		B-4(W)
4	**TOTAL OPERATING REVENUES**	464,666	0	464,666	315,852		780,518		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	200,202	0	200,202	0		200,202		B-5(W)
7	Depreciation net of CIAC Amort	137,010	0	137,010	0		137,010		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	87,516	(4,370)	83,146	14,213	(A)	97,359		B-15(W),B-1(W)3/3
10	*Provision for Income Taxes*	(49,798)	1,686	(48,112)	116,357	(B)	68,245		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	374,930	(2,684)	372,246	130,570		502,816		
12	***NET OPERATING INCOME***	89,736	2,684	92,420	185,282		277,702		
13	**RATE BASE**	2,822,172	0	2,822,172			2,822,172		A-1(W)
14	**RATE OF RETURN**	3.18%		3.27%			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.

1411

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	0.64%	D-1(W)	
3	Rate of Return (%)	9.84%	5.44%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	2,822,172	2,822,172	A-1(W)	
6	Required / Requested Income (L3 x L5)	277,702	153,465		
7	Adjusted Income Under Present Rates	92,420	92,420	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	185,282	61,045		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(6,961)	
10	Revenue adjustment Before RAF (L8 / L9)	301,639	99,381		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	315,852	104,064		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	301,639	99,381		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	116,357	38,336		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	14,213	4,683		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	185,282	61,045		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%

1412

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	20,910	0	20,910	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	6,156	0	6,156	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	6,156	0	6,156		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	60,449	0	60,449		
8	Non-used & Useful Property Tax Add-back (1)		28,088	28,088		
9	Adjusted Real Estate & Personal Property Tax	60,449	28,088	88,537		
10	Non-used & Useful Percent			36.66%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(32,458)	(32,458)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	60,449	(4,370)	56,079		
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)**	87,516	(4,370)	83,146		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.

1413

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	464,666	0	464,666	B-4(W)
3	Less:				
4	O & M Expenses	200,202	0	200,202	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	137,010	0	137,010	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	87,516	(4,370)	83,146	B-15(W)
8	Pre-Tax Operating Expenses	424,728	(4,370)	420,358	
9	**PRE-TAX OPERATING INCOME**	39,938	4,370	44,308	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	39,938	4,370	44,308	
12	Less:				
13	Interest Expense:				
14	Rate Base	2,822,172	0	2,822,172	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	142,520	0	142,520	C-3
17	Net Taxable Income (L11 - L16)	(102,582)	4,370	(98,212)	
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)	(39,571)	1,686	(37,885)	
20	Less:				
21	Parent Debt Adjustment	8,821	0	8,821	C-1(W)
22	Investment Tax Credit	1,406	0	1,406	C-7(W)
23	**TOTAL INCOME TAXES**	(49,798)	1,686	(48,112)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

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	227,730	0	227,730	A-5 (W)
2	Utility Land & Land Rights	6,748	0	6,748	A-5 (W)
3	Non-Used and Useful	(35,077)	0	(35,077)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(31,862)	0	(31,862)	A-9 (W)
6	CIAC	(44,170)	0	(44,170)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	11,101	0	11,101	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	(749)	0	(749)	Vol. II
13	Deferred Taxes	4,328	0	4,328	C-7 (W)
14	Working Capital Allowance	3,247	0	3,247	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	141,296	0	141,296	

1415

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	27,799	0	27,799	6,295	34,094	22.64%	B-4(W), B-3(W)
3	Other Revenue	1,070	0	1,070	0	1,070		B-4(W)
4	**TOTAL OPERATING REVENUES**	28,869	0	28,869	6,295	35,164		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	25,973	0	25,973	0	25,973		B-5(W)
7	Depreciation net of CIAC Amort	6,862	0	6,862	0	6,862		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	3,611	(211)	3,400	283 (A)	3,683		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,090)	81	(6,009)	2,319 (B)	(3,690)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	30,356	(130)	30,227	2,602	32,829		
12	**NET OPERATING INCOME**	(1,487)	130	(1,358)	3,693	2,335		
13	**RATE BASE**	141,296	0	141,296		141,296		A-1(W)
14	**RATE OF RETURN**	(1.05%)		(0.96%)		1.65%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Carlton Village
Docket No.: 950495-WS
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)

	(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	27,799	0	27,799	26,018		53,817	93.59%	B-4(W),B-3(W)
3	Other Revenue	1,070	0	1,070	0		1,070		B-4(W)
4	**TOTAL OPERATING REVENUES**	28,869	0	28,869	26,018		54,887		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	25,973	0	25,973	0		25,973		B-5(W)
7	Depreciation net of CIAC Amort	6,862	0	6,862	0		6,862		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	3,611	(211)	3,400	1,171	(A)	4,571		B-15(W),B-1(W)3/3
10	*Provision for Income Taxes*	(6,090)	81	(6,009)	9,585	(B)	3,576		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	30,356	(130)	30,227	10,756		40,983		
12	**NET OPERATING INCOME**	(1,487)	130	(1,358)	15,262		13,904		
13	**RATE BASE**	141,296	0	141,296			141,296		A-1(W)
14	**RATE OF RETURN**	(1.05%)		(0.96%)			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.

1417

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-8.43%	D-1(W)	
3	Rate of Return (%)	9.84%	1.65%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	141,296	141,296	A-1(W)	
6	Required / Requested Income (L3 x L5)	13,904	2,335		
7	Adjusted Income Under Present Rates	(1,358)	(1,358)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	15,262	3,693		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(7,369)	
10	Revenue adjustment Before RAF (L8 / L9)	24,847	6,012		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	26,018	6,295		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	24,847	6,012		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	9,585	2,319		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,171	283		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	15,262	3,693		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%

1418

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	1,299	0	1,299	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	852	0	852	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	852	0	852		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,460	0	1,460		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,460	0	1,460		
10	Non-used & Useful Percent			14.46%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(211)	(211)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,460	(211)	1,249		
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)**	3,611	(211)	3,400		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.

1419

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	28,869	0	28,869	B-4(W)
3	Less:				
4	O & M Expenses	25,973	0	25,973	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	6,862	0	6,862	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	3,611	(211)	3,400	B-15(W)
8	Pre-Tax Operating Expenses	36,446	(211)	36,235	
9	**PRE-TAX OPERATING INCOME**	(7,577)	211	(7,366)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(7,577)	211	(7,366)	
12	Less:				
13	Interest Expense:				
14	Rate Base	141,296	0	141,296	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	7,135	0	7,135	C-3
17	Net Taxable Income (L11 - L16)	(14,712)	211	(14,501)	
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)	(5,675)	81	(5,594)	
20	Less:				
21	Parent Debt Adjustment	358	0	358	C-1(W)
22	Investment Tax Credit	57	0	57	C-7(W)
23	**TOTAL INCOME TAXES**	(6,090)	81	(6,009)	

1420

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	1,047,837	0	1,047,837	A-5 (W)
2	Utility Land & Land Rights	2,259	0	2,259	A-5 (W)
3	Non-Used and Useful	(50)	0	(50)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(315,070)	0	(315,070)	A-9 (W)
6	CIAC	(179,848)	0	(179,848)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	84,186	0	84,186	A-14 (W)
9	Acquisition Adjustments	23,325	0	23,325	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	(10,849)	0	(10,849)	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(3,945)	0	(3,945)	Vol. II
13	Deferred Taxes	(7,310)	0	(7,310)	C-7 (W)
14	Working Capital Allowance	16,129	0	16,129	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	656,665	0	656,665	

1421

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Seminole / Chuluota
Docket No.: 950495-WS
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	242,801	0	242,801	55,031	297,832	22.67%	B-4(W), B-3(W)
3	Other Revenue	4,915	0	4,915	0	4,915		B-4(W)
4	**TOTAL OPERATING REVENUES**	247,716	0	247,716	55,031	302,747		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	129,030	0	129,030	0	129,030		B-5(W)
7	Depreciation net of CIAC Amort	37,138	0	37,138	0	37,138		B-13(W)
8	Amortization	809	0	809	0	809		B-18(W),A-21(W)
9	Taxes Other Than Income	34,757	(8)	34,749	2,476 (A)	37,225		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	3,036	3	3,039	20,273 (B)	23,312		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	204,771	(5)	204,766	22,749	227,515		
12	**NET OPERATING INCOME**	42,945	5	42,950	32,282	75,232		
13	**RATE BASE**	656,665	0	656,665		656,665		A-1(W)
14	**RATE OF RETURN**	6.54%		6.54%		11.46%		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.

1422

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Seminole / Chuluota
Docket No.: 950495-WS
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	242,801	0	242,801	36,934		279,735	15.21%	B-4(W),B-3(W)
3	*Other Revenue*	4,915	0	4,915	0		4,915		B-4(W)
4	**TOTAL OPERATING REVENUES**	247,716	0	247,716	36,934		284,650		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	129,030	0	129,030	0		129,030		B-5(W)
7	Depreciation net of CIAC Amort	37,138	0	37,138	0		37,138		B-13(W)
8	Amortization	809	0	809	0		809		B-18(W), A-21(W)
9	Taxes Other Than Income	34,757	(8)	34,749	1,662	(A)	36,411		B-15(W),B-1(W)3/3
10	*Provision for Income Taxes*	3,036	3	3,039	13,606	(B)	16,645		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	204,771	(5)	204,766	15,268		220,034		
12	**NET OPERATING INCOME**	42,945	5	42,950	21,666		64,616		
13	**RATE BASE**	656,665	0	656,665			656,665		A-1(W)
14	**RATE OF RETURN**	6.54%		6.54%			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.*

1423

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	15.08%	D-1(W)	
3	Rate of Return (%)	9.84%	11.46%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	656,665	656,665	A-1(W)	
6	Required / Requested Income (L3 x L5)	64,616	75,232		
7	Adjusted Income Under Present Rates	42,950	42,950	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	21,666	32,282		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(9,604)	
10	Revenue adjustment Before RAF (L8 / L9)	35,272	52,555		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	36,934	55,031		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	35,272	52,555		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	13,606	20,273		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,662	2,476		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	21,666	32,282		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%	

1424

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	11,147	0	11,147	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	4,234	0	4,234	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	4,234	0	4,234		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	19,376	0	19,376		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	19,376	0	19,376		
10	Non-used & Useful Percent			0.04%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(8)	(8)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	19,376	(8)	19,368		
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)**	34,757	(8)	34,749		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.

1425

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

	(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	247,716	0	247,716	B-4(W)
3	Less:				
4	O & M Expenses	129,030	0	129,030	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	37,138	0	37,138	B-13(W)
6	Amortization	809	0	809	B-18(W), A-21(S)
7	Taxes Other Than Income	34,757	(8)	34,749	B-15(W)
8	Pre-Tax Operating Expenses	201,734	(8)	201,726	
9	**PRE-TAX OPERATING INCOME**	45,982	8	45,990	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	45,982	8	45,990	
12	Less:				
13	Interest Expense:				
14	Rate Base	656,665	0	656,665	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	33,162	0	33,162	C-3
17	Net Taxable Income (L11 - L16)	12,820	8	12,828	
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)	4,945	3	4,948	
20	Less:				
21	Parent Debt Adjustment	1,646	0	1,646	C-1(W)
22	Investment Tax Credit	262	0	262	C-7(W)
23	**TOTAL INCOME TAXES**	3,036	3	3,039	

1426

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

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	198,406	0	198,406	A-5 (W)
2	Utility Land & Land Rights	2,927	0	2,927	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(64,294)	0	(64,294)	A-9 (W)
6	CIAC	(126,708)	0	(126,708)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	48,681	0	48,681	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	(2,085)	0	(2,085)	Vol. II
13	Deferred Taxes	(2,958)	0	(2,958)	C-7 (W)
14	Working Capital Allowance	7,249	0	7,249	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	61,217	0	61,217	

1427

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Marion / Citrus Park
Docket No.: 950495-WS
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	63,182	0	63,182	14,339	77,521	22.69%	B-4(W), B-3(W)
3	Other Revenue	4,440	0	4,440	0	4,440		B-4(W)
4	**TOTAL OPERATING REVENUES**	67,622	0	67,622	14,339	81,961		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	57,996	0	57,996	0	57,996		B-5(W)
7	Depreciation net of CIAC Amort	7,277	0	7,277	0	7,277		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	6,484	0	6,484	645 (A)	7,129		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,149)	0	(3,149)	5,282 (B)	2,133		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	68,608	0	68,608	5,927	74,535		
12	**NET OPERATING INCOME**	(986)	0	(986)	8,412	7,426		
13	**RATE BASE**	61,217	0	61,217		61,217		A-1(W)
14	**RATE OF RETURN**	(1.61%)		(1.61%)		12.13%		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.

1428

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Marion / Citrus Park
Docket No.: 950495-WS
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)

	(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	63,182	0	63,182	11,950		75,132	18.91%	B-4(W),B-3(W)
3	Other Revenue	4,440	0	4,440	0		4,440		B-4(W)
4	**TOTAL OPERATING REVENUES**	67,622	0	67,622	11,950		79,572		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	57,996	0	57,996	0		57,996		B-5(W)
7	Depreciation net of CIAC Amort	7,277	0	7,277	0		7,277		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	6,484	0	6,484	538	(A)	7,022		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,149)	0	(3,149)	4,402	(B)	1,253		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	68,608	0	68,608	4,940		73,548		
12	**NET OPERATING INCOME**	(986)	0	(986)	7,010		6,024		
13	**RATE BASE**	61,217	0	61,217			61,217		A-1(W)
14	***RATE OF RETURN***	(1.61%)		(1.61%)			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.

1429

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	16.69%	D-1(W)	
3	Rate of Return (%)	9.84%	12.13%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	61,217	61,217	A-1(W)	
6	Required / Requested Income (L3 x L5)	6,024	7,426		
7	Adjusted Income Under Present Rates	(986)	(986)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	7,010	8,412		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(14,680)	
10	Revenue adjustment Before RAF (L8 / L9)	11,412	13,694		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	11,950	14,339		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	11,412	13,694		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	4,402	5,282		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	538	645		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	7,010	8,412		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%	

1430

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	3,043	0	3,043	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,943	0	1,943	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,943	0	1,943		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,499	0	1,499		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,499	0	1,499		
10	*Non-used & Useful Percent*			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,499	0	1,499		
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)**	6,484	0	6,484		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.

1431

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	67,622	0	67,622	B-4(W)
3	Less:				
4	O & M Expenses	57,996	0	57,996	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	7,277	0	7,277	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	6,484	0	6,484	B-15(W)
8	Pre-Tax Operating Expenses	71,757	0	71,757	
9	**PRE-TAX OPERATING INCOME**	(4,135)	0	(4,135)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(4,135)	0	(4,135)	
12	Less:				
13	Interest Expense:				
14	Rate Base	61,217	0	61,217	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	3,091	0	3,091	C-3
17	Net Taxable Income (L11 - L16)	(7,226)	0	(7,226)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(2,788)	0	(2,788)	
20	Less:				
21	Parent Debt Adjustment	312	0	312	C-1(W)
22	Investment Tax Credit	50	0	50	C-7(W)
23	**TOTAL INCOME TAXES**	(3,149)	0	(3,149)	

1432

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	5,319,117	0	5,319,117	A-5 (W)
2	Utility Land & Land Rights	7,783	0	7,783	A-5 (W)
3	Non-Used and Useful	(2,092,095)	0	(2,092,095)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(976,388)	0	(976,388)	A-9 (W)
6	CIAC	(565,639)	0	(565,639)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(9,993)	(9,993)	A-12 (W)
8	Accumulated Amortization of CIAC	70,123	0	70,123	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	(775,784)	0	(775,784)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(10,665)	0	(10,665)	Vol. II
13	Deferred Taxes	63,743	0	63,743	C-7 (W)
14	Working Capital Allowance	30,733	0	30,733	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	1,070,928	(9,993)	1,060,935	

1433

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Citrus / Citrus Springs
Docket No.: 950495-WS
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	513,211	0	513,211	116,772	629,983	22.75%	B-4(W), B-3(W)
3	Other Revenue	6,305	0	6,305	0	6,305		B-4(W)
4	**TOTAL OPERATING REVENUES**	519,516	0	519,516	116,772	636,288		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	245,865	0	245,865	0	245,865		B-5(W)
7	Depreciation net of CIAC Amort	64,190	0	64,190	0	64,190		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	111,193	(36,056)	75,137	5,255 (A)	80,392		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	7,355	14,103	21,459	43,018 (B)	64,477		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	428,603	(21,953)	406,650	48,273	454,923		
12	**NET OPERATING INCOME**	90,913	21,953	112,866	68,499	181,365		
13	**RATE BASE**	1,070,928	(9,993)	1,060,935		1,060,935		A-1(W)
14	**RATE OF RETURN**	8.49%		10.64%		17.09%		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.

1434

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Citrus / Citrus Springs
Docket No.: 950495-WS
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	513,211	0	513,211	(14,439)		498,772	(2.81%)	B-4(W),B-3(W)
3	Other Revenue	6,305	0	6,305	0		6,305		B-4(W)
4	*TOTAL OPERATING REVENUES*	519,516	0	519,516	(14,439)		505,077		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	245,865	0	245,865	0		245,865		B-5(W)
7	Depreciation net of CIAC Amort	64,190	0	64,190	0		64,190		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	111,193	(36,056)	75,137	(650)	(A)	74,487		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	7,355	14,103	21,459	(5,319)	(B)	16,140		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	428,603	(21,953)	406,650	(5,969)		400,681		
12	**NET OPERATING INCOME**	90,913	21,953	112,866	(8,470)		104,396		
13	**RATE BASE**	1,070,928	(9,993)	1,060,935			1,060,935		A-1(W)
14	***RATE OF RETURN***	8.49%		10.64%			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.

1435

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	28.60%	D-1(W)	
3	Rate of Return (%)	9.84%	17.09%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	1,060,935	1,060,935	A-1(W)	
6	Required / Requested Income (L3 x L5)	104,396	181,365		
7	Adjusted Income Under Present Rates	112,866	112,866	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	(8,470)	68,499		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	1,348	
10	Revenue adjustment Before RAF (L8 / L9)	(13,789)	111,517		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	(14,439)	116,772		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(13,789)	111,517		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(5,319)	43,018		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(650)	5,255		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(8,470)	68,499		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%	

1436

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	23,378	0	23,378	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	8,981	0	8,981	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	8,981	0	8,981		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	78,833	0	78,833		
8	Non-used & Useful Property Tax Add-back (1)		35,209	35,209		
9	Adjusted Real Estate & Personal Property Tax	78,833	35,209	114,042		
10	Non-used & Useful Percent			62.49%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(71,265)	(71,265)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	78,833	(36,056)	42,777		
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)**	111,193	(36,056)	75,137		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.

1437

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	519,516	0	519,516	B-4(W)
3	Less:				
4	O & M Expenses	245,865	0	245,865	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	64,190	0	64,190	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	111,193	(36,056)	75,137	B-15(W)
8	Pre-Tax Operating Expenses	421,248	(36,056)	385,192	
9	**PRE-TAX OPERATING INCOME**	98,268	36,056	134,324	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	98,268	36,056	134,324	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,070,928	(9,993)	1,060,935	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	54,082	(505)	53,577	C-3
17	Net Taxable Income (L11 - L16)	44,186	36,561	80,747	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	17,045	14,103	31,148	
20	Less:				
21	Parent Debt Adjustment	8,358	0	8,358	C-1(W)
22	Investment Tax Credit	1,332	0	1,332	C-7(W)
23	**TOTAL INCOME TAXES**	7,355	14,103	21,459	

1438

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

(1)		(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	177,564	0	177,564	A-5 (W)
2	Utility Land & Land Rights	19,202	0	19,202	A-5 (W)
3	Non-Used and Useful	(37,234)	0	(37,234)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(46,290)	0	(46,290)	A-9 (W)
6	CIAC	(125,851)	0	(125,851)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	38,714	0	38,714	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*	(440)	0	(440)	Vol. II
13	Deferred Taxes	(2,601)	0	(2,601)	C-7 (W)
14	Working Capital Allowance	2,135	0	2,135	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	25,199	0	25,199	

1439

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Citrus / Crystal River
Docket No.: 950495-WS
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	32,703	0	32,703	7,429	40,132	22.72%	B-4(W), B-3(W)
3	Other Revenue	655	0	655	0	655		B-4(W)
4	**TOTAL OPERATING REVENUES**	33,358	0	33,358	7,429	40,787		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	17,084	0	17,084	0	17,084		B-5(W)
7	Depreciation net of CIAC Amort	1,925	0	1,925	0	1,925		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	2,263	(18)	2,245	334 (A)	2,579		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	3,848	7	3,855	2,737 (B)	6,592		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	25,120	(11)	25,108	3,071	28,179		
12	**NET OPERATING INCOME**	8,238	11	8,250	4,358	12,608		
13	**RATE BASE**	25,199	0	25,199		25,199		A-1(W)
14	**RATE OF RETURN**	32.69%		32.74%		50.03%		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.

1440

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Citrus / Crystal River
Docket No.: 950495-WS
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	32,703	0	32,703	(9,837)	22,866	(30.08%)	B-4(W),B-3(W)
3	Other Revenue	655	0	655	0	655		B-4(W)
4	**TOTAL OPERATING REVENUES**	33,358	0	33,358	(9,837)	23,521		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	17,084	0	17,084	0	17,084		B-5(W)
7	Depreciation net of CIAC Amort	1,925	0	1,925	0	1,925		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	2,263	(18)	2,245	(443) (A)	1,802		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	3,848	7	3,855	(3,624) (B)	231		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	25,120	(11)	25,108	(4,067)	21,041		
12	**NET OPERATING INCOME**	8,238	11	8,250	(5,770)	2,480		
13	**RATE BASE**	25,199	0	25,199		25,199		A-1(W)
14	**RATE OF RETURN**	32.69%		32.74%		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.

1441

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	107.58%	D-1(W)	
3	Rate of Return (%)	9.84%	50.03%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	25,199	25,199	A-1(W)	
6	Required / Requested Income (L3 x L5)	2,480	12,608		
7	Adjusted Income Under Present Rates	8,250	8,250	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	(5,770)	4,358		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	1,155	
10	Revenue adjustment Before RAF (L8 / L9)	(9,394)	7,095		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	(9,837)	7,429		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(9,394)	7,095		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(3,624)	2,737		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(443)	334		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(5,770)	4,358		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%	

1442

Note: May not cross foot due to rounding.

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

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

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

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

(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%)**	1,501	0	1,501	B-4(W)	
2 **PAYROLL TAXES: (8.0%)**	688	0	688	B-5(W)	
3 *(Adjustments)*			0		
4			0		
5			0		
6 **TOTAL PAYROLL TAXES**	688	0	688		
7 **REAL ESTATE & PERSONAL PROPERTY TAXES:**	74	0	74		
8 Non-used & Useful Property Tax Add-back (1)			0		
9 Adjusted Real Estate & Personal Property Tax	74	0	74		
10 Non-used & Useful Percent			24.90%	A-5(W)7/7	
11 Non-used & Useful Amount	0	(18)	(18)		
12 **TOTAL USED & USEFUL REAL EST. TAXES**	74	(18)	56		
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)**	2,263	(18)	2,245		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.

1443

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	33,358	0	33,358	B-4(W)
3	Less:				
4	O & M Expenses	17,084	0	17,084	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	1,925	0	1,925	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	2,263	(18)	2,245	B-15(W)
8	Pre-Tax Operating Expenses	21,272	(18)	21,254	
9	**PRE-TAX OPERATING INCOME**	12,086	18	12,104	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	12,086	18	12,104	
12	Less:				
13	Interest Expense:				
14	Rate Base	25,199	0	25,199	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	1,273	0	1,273	C-3
17	Net Taxable Income (L11 - L16)	10,813	18	10,831	
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)	4,171	7	4,178	
20	Less:				
21	Parent Debt Adjustment	279	0	279	C-1(W)
22	Investment Tax Credit	44	0	44	C-7(W)
23	**TOTAL INCOME TAXES**	3,848	7	3,855	

1444

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

(1)	(2)	(3)	(4)	(5)
	1995 AVERAGE RATE BASE			
Line No. / Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1 Utility Plant in Service	133,751	0	133,751	A-5 (W)
2 Utility Land & Land Rights	(1,709)	0	(1,709)	A-5 (W)
3 Non-Used and Useful	0	0	0	A-7 (W)
4 Construction Work in Progress	0	0	0	---
5 Accumulated Depreciation	(57,018)	0	(57,018)	A-9 (W)
6 CIAC	(48,130)	0	(48,130)	A-12 (W)
7 FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8 Accumulated Amortization of CIAC	29,614	0	29,614	A-14 (W)
9 Acquisition Adjustments	20,363	0	20,363	A-20 (W)
10 Accumulated Amort. of Acq. Adjust.	(8,654)	0	(8,654)	A-20 (W)
11 Advances for Construction	0	0	0	A-16 (W)
12 Unfunded Post-Retirement Benefits	(743)	0	(743)	Vol. II
13 Deferred Taxes	(2,299)	0	(2,299)	C-7 (W)
14 Working Capital Allowance	4,890	0	4,890	A-17 (W)
15 Other	0	0	0	A-21(W)
16 **TOTAL WATER RATE BASE**	70,066	0	70,066	

1445

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Orange / Daetwyler Shores
Docket No.: 950495-WS
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	36,200	0	36,200	8,122	44,322	22.44%	B-4(W), B-3(W)
3	Other Revenue	390	0	390	0	390		B-4(W)
4	**TOTAL OPERATING REVENUES**	36,590	0	36,590	8,122	44,712		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	39,123	0	39,123	0	39,123		B-5(W)
7	Depreciation net of CIAC Amort	4,523	0	4,523	0	4,523		B-13(W)
8	Amortization	509	0	509	0	509		B-18(W),A-21(W)
9	Taxes Other Than Income	4,371	0	4,371	365 (A)	4,736		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,213)	0	(6,213)	2,992 (B)	(3,221)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	42,313	0	42,313	3,357	45,670		
12	**NET OPERATING INCOME**	(5,723)	0	(5,723)	4,765	(958)		
13	**RATE BASE**	70,066	0	70,066		70,066		A-1(W)
14	**RATE OF RETURN**	(8.17%)		(8.17%)		(1.37%)		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.

1446

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Orange / Daetwyler Shores
Docket No.: 950495-WS
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	36,200	0	36,200	21,508		57,708	59.41%	B-4(W),B-3(W)
3	Other Revenue	390	0	390	0		390		B-4(W)
4	**TOTAL OPERATING REVENUES**	36,590	0	36,590	21,508		58,098		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	39,123	0	39,123	0		39,123		B-5(W)
7	Depreciation net of CIAC Amort	4,523	0	4,523	0		4,523		B-13(W)
8	Amortization	509	0	509	0		509		B-18(W), A-21(W)
9	Taxes Other Than Income	4,371	0	4,371	968	(A)	5,339		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,213)	0	(6,213)	7,923	(B)	1,710		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	42,313	0	42,313	8,891		51,204		
12	**NET OPERATING INCOME**	(5,723)	0	(5,723)	12,617		6,894		
13	**RATE BASE**	70,066	0	70,066			70,066		A-1(W)
14	**RATE OF RETURN**	(8.17%)		(8.17%)			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.

1447

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-15.68%	D-1(W)	
3	Rate of Return (%)	9.84%	-1.37%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	70,066	70,066	A-1(W)	
6	Required / Requested Income (L3 x L5)	6,894	(958)		
7	Adjusted Income Under Present Rates	(5,723)	(5,723)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	12,617	4,765		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(13,480)	
10	Revenue adjustment Before RAF (L8 / L9)	20,540	7,757		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	21,508	8,122		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	20,540	7,757		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	7,923	2,992		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	968	365		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	12,617	4,765		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%	

1448

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	1,647	0	1,647	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	558	0	558	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	558	0	558		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	2,166	0	2,166		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	2,166	0	2,166		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	2,166	0	2,166		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	4,371	0	4,371		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.

1449

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	36,590	0	36,590	B-4(W)
3	Less:				
4	O & M Expenses	39,123	0	39,123	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	4,523	0	4,523	B-13(W)
6	Amortization	509	0	509	B-18(W), A-21(S)
7	Taxes Other Than Income	4,371	0	4,371	B-15(W)
8	Pre-Tax Operating Expenses	48,526	0	48,526	
9	**PRE-TAX OPERATING INCOME**	(11,936)	0	(11,936)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(11,936)	0	(11,936)	
12	Less:				
13	Interest Expense:				
14	Rate Base	70,066	0	70,066	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	3,538	0	3,538	C-3
17	Net Taxable Income (L11 - L16)	(15,474)	0	(15,474)	
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)	(5,969)	0	(5,969)	
20	Less:				
21	Parent Debt Adjustment	210	0	210	C-1(W)
22	Investment Tax Credit	33	0	33	C-7(W)
23	**TOTAL INCOME TAXES**	(6,213)	0	(6,213)	

1450

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

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	21,288,064	0	21,288,064	A-5 (W)
2	Utility Land & Land Rights	146,948	0	146,948	A-5 (W)
3	Non-Used and Useful	(915,391)	0	(915,391)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(5,751,731)	0	(5,751,731)	A-9 (W)
6	CIAC	(8,444,843)	0	(8,444,843)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(125,121)	(125,121)	A-12 (W)
8	Accumulated Amortization of CIAC	1,751,747	0	1,751,747	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	(135,725)	0	(135,725)	Vol. II
13	Deferred Taxes	1,019,153	0	1,019,153	C-7 (W)
14	Working Capital Allowance	387,892	0	387,892	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	9,346,114	(125,121)	9,220,993	

1451

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Volusia / Deltona Lakes
Docket No.: 950495-WS
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	4,583,939	0	4,583,939	1,030,389	5,614,328	22.48%	B-4(W), B-3(W)
3	Other Revenue	127,950	0	127,950	0	127,950		B-4(W)
4	**TOTAL OPERATING REVENUES**	4,711,889	0	4,711,889	1,030,389	5,742,278		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	3,103,138	0	3,103,138	0	3,103,138		B-5(W)
7	Depreciation net of CIAC Amort	617,428	0	617,428	0	617,428		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	449,196	19,915	469,111	46,368 (A)	515,479		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(11,720)	(5,245)	(16,965)	379,586 (B)	362,621		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	4,158,041	14,670	4,172,712	425,954	4,598,666		
12	**NET OPERATING INCOME**	553,848	(14,670)	539,177	604,435	1,143,612		
13	**RATE BASE**	9,346,114	(125,121)	9,220,993		9,220,993		A-1(W)
14	**RATE OF RETURN**	5.93%		5.85%		12.40%		D-1(W)

Notes:

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

1452

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Volusia / Deltona Lakes
Docket No.: 950495-WS
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	4,583,939	0	4,583,939	627,623		5,211,562	13.69%	B-4(W),B-3(W)
3	Other Revenue	127,950	0	127,950	0		127,950		B-4(W)
4	**TOTAL OPERATING REVENUES**	4,711,889	0	4,711,889	627,623		5,339,512		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	3,103,138	0	3,103,138	0		3,103,138		B-5(W)
7	Depreciation net of CIAC Amort	617,428	0	617,428	0		617,428		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	449,196	19,915	469,111	28,243	(A)	497,354		B-15(W),B-1(W)3/3
10	*Provision for Income Taxes*	(11,720)	(5,245)	(16,965)	231,211	(B)	214,246		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	4,158,041	14,670	4,172,712	259,454		4,432,166		
12	**NET OPERATING INCOME**	553,848	(14,670)	539,177	368,169		907,346		
13	**RATE BASE**	9,346,114	(125,121)	9,220,993			9,220,993		A-1(W)
14	**RATE OF RETURN**	5.93%		5.85%			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.

1453

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	17.34%	D-1(W)	
3	Rate of Return (%)	9.84%	12.40%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	9,220,993	9,220,993	A-1(W)	
6	Required / Requested Income (L3 x L5)	907,346	1,143,612		
7	Adjusted Income Under Present Rates	539,177	539,177	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	368,169	604,435		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(444,844)	
10	Revenue adjustment Before RAF (L8 / L9)	599,380	984,021		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	627,623	1,030,389		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	599,380	984,021		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	231,211	379,586		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	28,243	46,368		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	368,169	604,435		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%	

1454

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	212,035	0	212,035	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	104,473	0	104,473	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	104,473	0	104,473		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	132,687	0	132,687		
8	Non-used & Useful Property Tax Add-back (1)		29,208	29,208		
9	Adjusted Real Estate & Personal Property Tax	132,687	29,208	161,895		
10	Non-used & Useful Percent			5.74%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(9,293)	(9,293)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	132,687	19,915	152,602		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	449,196	19,915	469,111		B-1(W)1/3,2/3

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

1455

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

	(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	4,711,889	0	4,711,889	B-4(W)
3	Less:				
4	O & M Expenses	3,103,138	0	3,103,138	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	617,428	0	617,428	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	449,196	19,915	469,111	B-15(W)
8	Pre-Tax Operating Expenses	4,169,762	19,915	4,189,677	
9	**PRE-TAX OPERATING INCOME**	542,127	(19,915)	522,212	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	542,127	(19,915)	522,212	
12	Less:				
13	Interest Expense:				
14	Rate Base	9,346,114	(125,121)	9,220,993	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	471,979	(6,319)	465,660	C-3
17	Net Taxable Income (L11 - L16)	70,148	(13,596)	56,552	
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)	27,060	(5,245)	21,815	
20	Less:				
21	Parent Debt Adjustment	33,449	0	33,449	C-1(W)
22	Investment Tax Credit	5,331	0	5,331	C-7(W)
23	**TOTAL INCOME TAXES**	(11,720)	(5,245)	(16,965)	

1456

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

(1)		(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	117,589	0	117,589	A-5 (W)
2	Utility Land & Land Rights	206	0	206	A-5 (W)
3	Non-Used and Useful	(6,709)	0	(6,709)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(47,241)	0	(47,241)	A-9 (W)
6	CIAC	(11,326)	0	(11,326)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	8,818	0	8,818	A-14 (W)
9	Acquisition Adjustments	12,875	0	12,875	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	(5,989)	0	(5,989)	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(356)	0	(356)	Vol. II
13	Deferred Taxes	(2,158)	0	(2,158)	C-7 (W)
14	Working Capital Allowance	3,230	0	3,230	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	68,939	0	68,939	

1457

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	31,512	0	31,512	7,110	38,622	22.56%	B-4(W), B-3(W)
3	Other Revenue	390	0	390	0	390		B-4(W)
4	**TOTAL OPERATING REVENUES**	31,902	0	31,902	7,110	39,012		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	25,841	0	25,841	0	25,841		B-5(W)
7	Depreciation net of CIAC Amort	3,664	0	3,664	0	3,664		B-13(W)
8	Amortization	385	0	385	0	385		B-18(W),A-21(W)
9	Taxes Other Than Income	4,460	(223)	4,237	320 (A)	4,557		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,501)	86	(2,415)	2,619 (B)	204		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	31,849	(137)	31,712	2,939	34,651		
12	**NET OPERATING INCOME**	53	137	190	4,171	4,361		
13	**RATE BASE**	68,939	0	68,939		68,939		A-1(W)
14	**RATE OF RETURN**	0.08%		0.28%		6.33%		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.

1458

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Seminole / Dol Ray Manor
Docket No.: 950495-WS
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)

	(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	31,512	0	31,512	11,241		42,753	35.67%	B-4(W),B-3(W)
3	Other Revenue	390	0	390	0		390		B-4(W)
4	**TOTAL OPERATING REVENUES**	31,902	0	31,902	11,241		43,143		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	25,841	0	25,841	0		25,841		B-5(W)
7	Depreciation net of CIAC Amort	3,664	0	3,664	0		3,664		B-13(W)
8	Amortization	385	0	385	0		385		B-18(W), A-21(W)
9	Taxes Other Than Income	4,460	(223)	4,237	506	(A)	4,743		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,501)	86	(2,415)	4,141	(B)	1,726		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	31,849	(137)	31,712	4,647		36,359		
12	**NET OPERATING INCOME**	53	137	190	6,594		6,784		
13	**RATE BASE**	68,939	0	68,939			68,939		A-1(W)
14	**RATE OF RETURN**	0.08%		0.28%			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.

1459

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	2.77%	D-1(W)	
3	Rate of Return (%)	9.84%	6.33%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	68,939	68,939	A-1(W)	
6	Required / Requested Income (L3 x L5)	6,784	4,361		
7	Adjusted Income Under Present Rates	190	190	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	6,594	4,171		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(6,600)	
10	Revenue adjustment Before RAF (L8 / L9)	10,735	6,790		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	11,241	7,110		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	10,735	6,790		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	4,141	2,619		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	506	320		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	6,594	4,171		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%	

1460

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	1,436	0	1,436	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	954	0	954	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	954	0	954		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	2,070	0	2,070		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	2,070	0	2,070		
10	Non-used & Useful Percent			10.75%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(223)	(223)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	2,070	(223)	1,847		
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)**	4,460	(223)	4,237		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.

1461

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

(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	31,902	0	31,902	B-4(W)
3 Less:				
4 O & M Expenses	25,841	0	25,841	B-5(W)
5 Depreciation Expense Net of CIAC Amort.	3,664	0	3,664	B-13(W)
6 Amortization	385	0	385	B-18(W), A-21(S)
7 Taxes Other Than Income	4,460	(223)	4,237	B-15(W)
8 Pre-Tax Operating Expenses	34,350	(223)	34,127	
9 **PRE-TAX OPERATING INCOME**	(2,448)	223	(2,225)	
10 **INCOME TAX COMPUTATION:**				
11 Pre-Tax Operating Income	(2,448)	223	(2,225)	
12 Less:				
13 Interest Expense:				
14 Rate Base	68,939	0	68,939	A-1(W)
15 Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16 Total Interest Expense	3,481	0	3,481	C-3
17 Net Taxable Income (L11 - L16)	(5,929)	223	(5,706)	
18 Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19 Subtotal Income Taxes (L17 x L18)	(2,287)	86	(2,201)	
20 Less:				
21 Parent Debt Adjustment	185	0	185	C-1(W)
22 Investment Tax Credit	29	0	29	C-7(W)
23 **TOTAL INCOME TAXES**	(2,501)	86	(2,415)	

1462

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Seminole / Druid 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	417,039	0	417,039	A-5 (W)
2	Utility Land & Land Rights	854	0	854	A-5 (W)
3	Non-Used and Useful	(2,399)	0	(2,399)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(141,590)	0	(141,590)	A-9 (W)
6	CIAC	(44,771)	0	(44,771)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	33,310	0	33,310	A-14 (W)
9	Acquisition Adjustments	26,000	0	26,000	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	(12,091)	0	(12,091)	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(1,479)	0	(1,479)	Vol. II
13	Deferred Taxes	(7,553)	0	(7,553)	C-7 (W)
14	Working Capital Allowance	5,990	0	5,990	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	273,310	0	273,310	

1463

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Seminole / Druid 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 [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	83,352	0	83,352	19,005	102,357	22.80%	B-4(W), B-3(W)
3	Other Revenue	805	0	805	0	805		B-4(W)
4	**TOTAL OPERATING REVENUES**	84,157	0	84,157	19,005	103,162		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	47,917	0	47,917	0	47,917		B-5(W)
7	Depreciation net of CIAC Amort	15,828	0	15,828	0	15,828		B-13(W)
8	Amortization	895	0	895	0	895		B-18(W),A-21(W)
9	Taxes Other Than Income	12,890	(100)	12,790	855 (A)	13,645		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,528)	39	(3,489)	7,001 (B)	3,512		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	74,003	(61)	73,941	7,856	81,797		
12	**NET OPERATING INCOME**	10,154	61	10,216	11,149	21,365		
13	**RATE BASE**	273,310	0	273,310		273,310		A-1(W)
14	**RATE OF RETURN**	3.72%		3.74%		7.82%		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.

1464

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Seminole / Druid 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 [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	83,352	0	83,352	28,431	111,783	34.11%	B-4(W),B-3(W)
3	Other Revenue	805	0	805	0	805		B-4(W)
4	**TOTAL OPERATING REVENUES**	84,157	0	84,157	28,431	112,588		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	47,917	0	47,917	0	47,917		B-5(W)
7	Depreciation net of CIAC Amort	15,828	0	15,828	0	15,828		B-13(W)
8	*Amortization*	895	0	895	0	895		B-18(W), A-21(W)
9	Taxes Other Than Income	12,890	(100)	12,790	1,279 (A)	14,069		B-15(W),B-1(W)3/3
10	*Provision for Income Taxes*	(3,528)	39	(3,489)	10,474 (B)	6,985		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	74,003	(61)	73,941	11,753	85,694		
12	**NET OPERATING INCOME**	*10,154*	*61*	*10,216*	*16,678*	26,894		
13	**RATE BASE**	273,310	0	273,310		273,310		A-1(W)
14	**RATE OF RETURN**	3.72%		3.74%		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.

1465

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Seminole / Druid 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	6.35%	D-1(W)	
3	Rate of Return (%)	9.84%	7.82%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	273,310	273,310	A-1(W)	
6	Required / Requested Income (L3 x L5)	26,894	21,365		
7	Adjusted Income Under Present Rates	10,216	10,216	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	16,678	11,149		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(7,934)	
10	Revenue adjustment Before RAF (L8 / L9)	27,152	18,150		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	28,431	19,005		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	27,152	18,150		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	10,474	7,001		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,279	855		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	16,678	11,149		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%

1466

Note: May not cross foot due to rounding.

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

Company: SSU / Seminole / Druid 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) (PRESENT INCOME)	(2) Per Books	(3) Adjustment	(4) Adjusted Test Year	(5) Supporting Schedules	(6) Recap Schedules
		1995 TAXES OTHER THAN INCOME				
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	3,787	0	3,787	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,407	0	1,407	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,407	0	1,407		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	7,696	0	7,696		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	7,696	0	7,696		
10	Non-used & Useful Percent			1.30%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(100)	(100)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	7,696	(100)	7,596		
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)**	12,890	(100)	12,790		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.

1467

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Seminole / Druid 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	84,157	0	84,157	B-4(W)
3	Less:				
4	O & M Expenses	47,917	0	47,917	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	15,828	0	15,828	B-13(W)
6	Amortization	895	0	895	B-18(W), A-21(S)
7	Taxes Other Than Income	12,890	(100)	12,790	B-15(W)
8	Pre-Tax Operating Expenses	77,530	(100)	77,430	
9	**PRE-TAX OPERATING INCOME**	6,627	100	6,727	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	6,627	100	6,727	
12	Less:				
13	Interest Expense:				
14	Rate Base	273,310	0	273,310	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	13,802	0	13,802	C-3
17	Net Taxable Income (L11 - L16)	(7,175)	100	(7,075)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(2,768)	39	(2,729)	
20	Less:				
21	Parent Debt Adjustment	655	0	655	C-1(W)
22	Investment Tax Credit	104	0	104	C-7(W)
23	**TOTAL INCOME TAXES**	(3,528)	39	(3,489)	

1468

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Lake / East Lake Harris 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	312,523	0	312,523	A-5 (W)
2	Utility Land & Land Rights	1,147	0	1,147	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(33,454)	0	(33,454)	A-9 (W)
6	CIAC	(5,029)	0	(5,029)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	1,700	0	1,700	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	(1,028)	0	(1,028)	Vol. II
13	Deferred Taxes	(4,926)	0	(4,926)	C-7 (W)
14	Working Capital Allowance	3,079	0	3,079	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	274,012	0	274,012	

1469

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lake / East Lake Harris 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 [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	29,847	0	29,847	6,776	36,623	22.70%	B-4(W), B-3(W)
3	Other Revenue	235	0	235	0	235		B-4(W)
4	**TOTAL OPERATING REVENUES**	30,082	0	30,082	6,776	36,858		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	24,636	0	24,636	0	24,636		B-5(W)
7	Depreciation net of CIAC Amort	11,695	0	11,695	0	11,695		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	4,245	0	4,245	305 (A)	4,550		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(9,955)	0	(9,955)	2,496 (B)	(7,459)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	30,620	0	30,620	2,801	33,421		
12	**NET OPERATING INCOME**	(538)	0	(538)	3,975	3,437		
13	**RATE BASE**	274,012	0	274,012		274,012		A-1(W)
14	**RATE OF RETURN**	(0.20%)		(0.20%)		1.25%		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.

1470

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / East Lake Harris 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 [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	29,847	0	29,847	46,882		76,729	157.07%	B-4(W),B-3(W)
3	Other Revenue	235	0	235	0		235		B-4(W)
4	**TOTAL OPERATING REVENUES**	30,082	0	30,082	46,882		76,964		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	24,636	0	24,636	0		24,636		B-5(W)
7	Depreciation net of CIAC Amort	11,695	0	11,695	0		11,695		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	4,245	0	4,245	2,110	(A)	6,355		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(9,955)	0	(9,955)	17,271	(B)	7,316		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	30,620	0	30,620	19,381		50,001		
12	**NET OPERATING INCOME**	(538)	0	(538)	27,501		26,963		
13	**RATE BASE**	274,012	0	274,012			274,012		A-1(W)
14	**RATE OF RETURN**	(0.20%)		(0.20%)			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.

1471

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Lake / East Lake Harris 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-9.39%	D-1(W)	
3	Rate of Return (%)	9.84%	1.25%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	274,012	274,012	A-1(W)	
6	Required / Requested Income (L3 x L5)	26,963	3,437		
7	Adjusted Income Under Present Rates	(538)	(538)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	27,501	3,975		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(7,010)	
10	Revenue adjustment Before RAF (L8 / L9)	44,772	6,471		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	46,882	6,776		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	44,772	6,471		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	17,271	2,496		B-1(W)1/3,2//3
17	***TAXES OTHER THAN INCOME ADJUSTMENT:***				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,110	305		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	27,501	3,975		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%	

1472

Note: May not cross foot due to rounding.

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

Company: SSU / Lake / East Lake Harris 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		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%)**	1,354	0	1,354	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	820	0	820	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	820	0	820		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	2,071	0	2,071		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	2,071	0	2,071		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	2,071	0	2,071		
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)**	4,245	0	4,245		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.

1473

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Lake / East Lake Harris 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	30,082	0	30,082	B-4(W)
3	Less:				
4	O & M Expenses	24,636	0	24,636	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	11,695	0	11,695	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	4,245	0	4,245	B-15(W)
8	Pre-Tax Operating Expenses	40,576	0	40,576	
9	**PRE-TAX OPERATING INCOME**	(10,494)	0	(10,494)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(10,494)	0	(10,494)	
12	Less:				
13	Interest Expense:				
14	Rate Base	274,012	0	274,012	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	13,838	0	13,838	C-3
17	Net Taxable Income (L11 - L16)	(24,332)	0	(24,332)	
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)	(9,386)	0	(9,386)	
20	Less:				
21	Parent Debt Adjustment	491	0	491	C-1(W)
22	Investment Tax Credit	78	0	78	C-7(W)
23	**TOTAL INCOME TAXES**	(9,955)	0	(9,955)	

1474

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

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	167,103	0	167,103	A-5 (W)
2	Utility Land & Land Rights	1,406	0	1,406	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(59,405)	0	(59,405)	A-9 (W)
6	CIAC	(18,450)	0	(18,450)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	9,971	0	9,971	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	(1,069)	0	(1,069)	Vol. II
13	Deferred Taxes	(2,807)	0	(2,807)	C-7 (W)
14	Working Capital Allowance	3,819	0	3,819	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	100,567	0	100,567	

1475

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Seminole / Fern Park
Docket No.: 950495-WS
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	42,613	0	42,613	9,724	52,337	22.82%	B-4(W), B-3(W)
3	Other Revenue	1,055	0	1,055	0	1,055		B-4(W)
4	**TOTAL OPERATING REVENUES**	43,668	0	43,668	9,724	53,392		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	30,551	0	30,551	0	30,551		B-5(W)
7	Depreciation net of CIAC Amort	6,898	0	6,898	0	6,898		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	4,306	0	4,306	438 (A)	4,744		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,526)	0	(1,526)	3,582 (B)	2,056		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	40,229	0	40,229	4,020	44,249		
12	**NET OPERATING INCOME**	3,439	0	3,439	5,704	9,143		
13	**RATE BASE**	100,567	0	100,567		100,567		A-1(W)
14	**RATE OF RETURN**	3.42%		3.42%		9.09%		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.

1476

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Seminole / Fern Park
Docket No.: 950495-WS
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	42,613	0	42,613	11,007		53,620	25.83%	B-4(W),B-3(W)
3	Other Revenue	1,055	0	1,055	0		1,055		B-4(W)
4	**TOTAL OPERATING REVENUES**	43,668	0	43,668	11,007		54,675		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	30,551	0	30,551	0		30,551		B-5(W)
7	Depreciation net of CIAC Amort	6,898	0	6,898	0		6,898		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	4,306	0	4,306	495	(A)	4,801		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,526)	0	(1,526)	4,055	(B)	2,529		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	40,229	0	40,229	4,550		44,779		
12	**NET OPERATING INCOME**	3,439	0	3,439	6,457		9,896		
13	**RATE BASE**	100,567	0	100,567			100,567		A-1(W)
14	**RATE OF RETURN**	3.42%		3.42%			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.

1477

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	9.40%	D-1(W)	
3	Rate of Return (%)	9.84%	9.09%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	100,567	100,567	A-1(W)	
6	Required / Requested Income (L3 x L5)	9,896	9,143		
7	Adjusted Income Under Present Rates	3,439	3,439	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	6,457	5,704		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(5,848)	
10	Revenue adjustment Before RAF (L8 / L9)	10,512	9,286		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	11,007	9,724		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	10,512	9,286		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	4,055	3,582		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	495	438		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	6,457	5,704		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%

1478

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	1,965	0	1,965	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	958	0	958	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	958	0	958		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,383	0	1,383		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,383	0	1,383		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,383	0	1,383		
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)**	4,306	0	4,306		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.

1479

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

	(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	43,668	0	43,668	B-4(W)
3	Less:				
4	O & M Expenses	30,551	0	30,551	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	6,898	0	6,898	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	4,306	0	4,306	B-15(W)
8	Pre-Tax Operating Expenses	41,755	0	41,755	
9	**PRE-TAX OPERATING INCOME**	1,913	0	1,913	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	1,913	0	1,913	
12	Less:				
13	Interest Expense:				
14	*Rate Base*	100,567	0	100,567	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	5,079	0	5,079	C-3
17	Net Taxable Income (L11 - L16)	(3,166)	0	(3,166)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(1,221)	0	(1,221)	
20	Less:				
21	Parent Debt Adjustment	263	0	263	C-1(W)
22	Investment Tax Credit	42	0	42	C-7(W)
23	**TOTAL INCOME TAXES**	(1,526)	0	(1,526)	

1480

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Lake / Fern 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	134,037	0	134,037	A-5 (W)
2	Utility Land & Land Rights	1,168	0	1,168	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(35,885)	0	(35,885)	A-9 (W)
6	CIAC	(10,128)	0	(10,128)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	3,646	0	3,646	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	(731)	0	(731)	Vol. II
13	Deferred Taxes	(768)	0	(768)	C-7 (W)
14	Working Capital Allowance	2,975	0	2,975	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	94,314	0	94,314	

1481

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lake / Fern 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 [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	23,123	0	23,123	5,188	28,311	22.44%	B-4(W), B-3(W)
3	Other Revenue	590	0	590	0	590		B-4(W)
4	**TOTAL OPERATING REVENUES**	23,713	0	23,713	5,188	28,901		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	23,803	0	23,803	0	23,803		B-5(W)
7	Depreciation net of CIAC Amort	5,841	0	5,841	0	5,841		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	3,326	0	3,326	233 (A)	3,559		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(5,652)	0	(5,652)	1,911 (B)	(3,741)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	27,317	0	27,317	2,144	29,461		
12	**NET OPERATING INCOME**	(3,604)	0	(3,604)	3,044	(560)		
13	**RATE BASE**	94,314	0	94,314		94,314		A-1(W)
14	**RATE OF RETURN**	(3.82%)		(3.82%)		(0.59%)		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.

1482

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Fern 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 [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)

	(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	23,123	0	23,123	21,963		45,086	94.98%	B-4(W),B-3(W)
3	Other Revenue	590	0	590	0		590		B-4(W)
4	**TOTAL OPERATING REVENUES**	23,713	0	23,713	21,963		45,676		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	23,803	0	23,803	0		23,803		B-5(W)
7	Depreciation net of CIAC Amort	5,841	0	5,841	0		5,841		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	3,326	0	3,326	988	(A)	4,314		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(5,652)	0	(5,652)	8,091	(B)	2,439		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	27,317	0	27,317	9,079		36,396		
12	**NET OPERATING INCOME**	(3,604)	0	(3,604)	12,884		9,280		
13	**RATE BASE**	94,314	0	94,314			94,314		A-1(W)
14	**RATE OF RETURN**	(3.82%)		(3.82%)			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.

1483

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Lake / Fern 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-13.82%	D-1(W)	
3	Rate of Return (%)	9.84%	-0.59%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	94,314	94,314	A-1(W)	
6	Required / Requested Income (L3 x L5)	9,280	(560)		
7	Adjusted Income Under Present Rates	(3,604)	(3,604)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	12,884	3,044		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(8,559)	
10	Revenue adjustment Before RAF (L8 / L9)	20,975	4,955		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	21,963	5,188		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	20,975	4,955		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	8,091	1,911		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	988	233		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	12,884	3,044		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%	

1484

Note: May not cross foot due to rounding.

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

Company: SSU / Lake / Fern 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		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%)**	1,067	0	1,067	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	780	0	780	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	780	0	780		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,479	0	1,479		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,479	0	1,479		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,479	0	1,479		
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)**	3,326	0	3,326		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.

1485

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	23,713	0	23,713	B-4(W)
3	Less:				
4	O & M Expenses	23,803	0	23,803	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	5,841	0	5,841	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	3,326	0	3,326	B-15(W)
8	Pre-Tax Operating Expenses	32,970	0	32,970	
9	**PRE-TAX OPERATING INCOME**	(9,257)	0	(9,257)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(9,257)	0	(9,257)	
12	Less:				
13	Interest Expense:				
14	Rate Base	94,314	0	94,314	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	4,763	0	4,763	C-3
17	Net Taxable Income (L11 - L16)	(14,020)	0	(14,020)	
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)	(5,408)	0	(5,408)	
20	Less:				
21	Parent Debt Adjustment	211	0	211	C-1(W)
22	Investment Tax Credit	34	0	34	C-7(W)
23	**TOTAL INCOME TAXES**	(5,652)	0	(5,652)	

1486

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

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	93,132	0	93,132	A-5 (W)
2	Utility Land & Land Rights	695	0	695	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(35,757)	0	(35,757)	A-9 (W)
6	CIAC	(36,249)	0	(36,249)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	20,723	0	20,723	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	(826)	0	(826)	Vol. II
13	Deferred Taxes	(1,459)	0	(1,459)	C-7 (W)
14	Working Capital Allowance	3,599	0	3,599	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	43,858	0	43,858	

1487

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	24,881	0	24,881	5,640	30,521	22.67%	B-4(W), B-3(W)
3	Other Revenue	2,685	0	2,685	0	2,685		B-4(W)
4	**TOTAL OPERATING REVENUES**	27,566	0	27,566	5,640	33,206		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	28,794	0	28,794	0	28,794		B-5(W)
7	Depreciation net of CIAC Amort	3,497	0	3,497	0	3,497		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	2,453	0	2,453	254 (A)	2,707		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,793)	0	(3,793)	2,078 (B)	(1,715)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	30,951	0	30,951	2,332	33,283		
12	**NET OPERATING INCOME**	(3,385)	0	(3,385)	3,308	(77)		
13	**RATE BASE**	43,858	0	43,858		43,858		A-1(W)
14	**RATE OF RETURN**	(7.72%)		(7.72%)		(0.18%)		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Martin / Fisherman's Haven
Docket No.: 950495-WS
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	24,881	0	24,881	13,128	38,009	52.76%	B-4(W),B-3(W)
3	Other Revenue	2,685	0	2,685	0	2,685		B-4(W)
4	**TOTAL OPERATING REVENUES**	27,566	0	27,566	13,128	40,694		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	28,794	0	28,794	0	28,794		B-5(W)
7	Depreciation net of CIAC Amort	3,497	0	3,497	0	3,497		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	2,453	0	2,453	591 (A)	3,044		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,793)	0	(3,793)	4,836 (B)	1,043		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	30,951	0	30,951	5,427	36,378		
12	**NET OPERATING INCOME**	(3,385)	0	(3,385)	7,701	4,316		
13	**RATE BASE**	43,858	0	43,858		43,858		A-1(W)
14	**RATE OF RETURN**	(7.72%)		(7.72%)		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.

1489

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-12.82%	D-1(W)	
3	Rate of Return (%)	9.84%	-0.18%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	43,858	43,858	A-1(W)	
6	Required / Requested Income (L3 x L5)	4,316	(77)		
7	Adjusted Income Under Present Rates	(3,385)	(3,385)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	7,701	3,308		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(8,771)	
10	Revenue adjustment Before RAF (L8 / L9)	12,537	5,386		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	13,128	5,640		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	12,537	5,386		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	4,836	2,078		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	591	254		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	7,701	3,308		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%	

1490

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	1,240	0	1,240	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,066	0	1,066	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,066	0	1,066		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	147	0	147		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	147	0	147		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	147	0	147		
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)**	2,453	0	2,453		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.

1491

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	27,566	0	27,566	B-4(W)
3	Less:				
4	O & M Expenses	28,794	0	28,794	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	3,497	0	3,497	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	2,453	0	2,453	B-15(W)
8	*Pre-Tax Operating Expenses*	34,744	0	34,744	
9	**PRE-TAX OPERATING INCOME**	(7,178)	0	(7,178)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(7,178)	0	(7,178)	
12	Less:				
13	Interest Expense:				
14	Rate Base	43,858	0	43,858	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	2,215	0	2,215	C-3
17	Net Taxable Income (L11 - L16)	(9,393)	0	(9,393)	
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)	(3,623)	0	(3,623)	
20	Less:				
21	Parent Debt Adjustment	146	0	146	C-1(W)
22	Investment Tax Credit	23	0	23	C-7(W)
23	**TOTAL INCOME TAXES**	(3,793)	0	(3,793)	

1492

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	316,113	0	316,113	A-5 (W)
2	Utility Land & Land Rights	101	0	101	A-5 (W)
3	Non-Used and Useful	(10,826)	0	(10,826)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(46,909)	0	(46,909)	A-9 (W)
6	CIAC	(129,487)	0	(129,487)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	15,279	0	15,279	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	(172)	0	(172)	Vol. II
13	Deferred Taxes	(3,849)	0	(3,849)	C-7 (W)
14	Working Capital Allowance	2,409	0	2,409	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	142,659	0	142,659	

1493

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Osceola / Fountains
Docket No.: 950495-WS
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	19,048	0	19,048	4,318	23,366	22.67%	B-4(W), B-3(W)
3	Other Revenue	295	0	295	0	295		B-4(W)
4	**TOTAL OPERATING REVENUES**	19,343	0	19,343	4,318	23,661		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	19,272	0	19,272	0	19,272		B-5(W)
7	Depreciation net of CIAC Amort	8,050	0	8,050	0	8,050		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	3,307	(85)	3,222	194 (A)	3,416		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(7,708)	33	(7,676)	1,591 (B)	(6,085)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	22,921	(52)	22,868	1,785	24,653		
12	**NET OPERATING INCOME**	(3,578)	52	(3,525)	2,533	(992)		
13	**RATE BASE**	142,659	0	142,659		142,659		A-1(W)
14	**RATE OF RETURN**	(2.51%)		(2.47%)		(0.70%)		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.

1494

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Osceola / Fountains
Docket No.: 950495-WS
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	19,048	0	19,048	29,940		48,988	157.18%	B-4(W),B-3(W)
3	Other Revenue	295	0	295	0		295		B-4(W)
4	**TOTAL OPERATING REVENUES**	19,343	0	19,343	29,940		49,283		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	19,272	0	19,272	0		19,272		B-5(W)
7	Depreciation net of CIAC Amort	8,050	0	8,050	0		8,050		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	3,307	(85)	3,222	1,347	(A)	4,569		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(7,708)	33	(7,676)	11,030	(B)	3,354		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	22,921	(52)	22,868	12,377		35,245		
12	**NET OPERATING INCOME**	(3,578)	52	(3,525)	17,563		14,038		
13	**RATE BASE**	142,659	0	142,659			142,659		A-1(W)
14	**RATE OF RETURN**	(2.51%)		(2.47%)			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.

1495

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Osceola / Fountains
Docket No.: 950495-WS
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%	-14.07%	D-1(W)	
3	Rate of Return (%)	9.84%	-0.70%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	142,659	142,659	A-1(W)	
6	Required / Requested Income (L3 x L5)	14,038	(992)		
7	Adjusted Income Under Present Rates	(3,525)	(3,525)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	17,563	2,533		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(7,649)	
10	Revenue adjustment Before RAF (L8 / L9)	28,593	4,124		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	29,940	4,318		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	28,593	4,124		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	11,030	1,591		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,347	194		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	17,563	2,533		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 WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

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

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

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

(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%)**	870	0	870	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	767	0	767	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	767	0	767		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,669	0	1,669		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,669	0	1,669		
10	Non-used & Useful Percent			5.09%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(85)	(85)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,669	(85)	1,584		
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)**	3,307	(85)	3,222		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.

1497

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	19,343	0	19,343	B-4(W)
3	Less:				
4	O & M Expenses	19,272	0	19,272	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	8,050	0	8,050	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	3,307	(85)	3,222	B-15(W)
8	Pre-Tax Operating Expenses	30,629	(85)	30,544	
9	**PRE-TAX OPERATING INCOME**	(11,286)	85	(11,201)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(11,286)	85	(11,201)	
12	Less:				
13	Interest Expense:				
14	Rate Base	142,659	0	142,659	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	7,204	0	7,204	C-3
17	Net Taxable Income (L11 - L16)	(18,490)	85	(18,405)	
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)	(7,133)	33	(7,100)	
20	Less:				
21	Parent Debt Adjustment	497	0	497	C-1(W)
22	Investment Tax Credit	79	0	79	C-7(W)
23	**TOTAL INCOME TAXES**	(7,708)	33	(7,676)	

1498

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	650,275	0	650,275	A-5 (W)
2	Utility Land & Land Rights	3,335	0	3,335	A-5 (W)
3	Non-Used and Useful	(192,696)	0	(192,696)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(105,408)	0	(105,408)	A-9 (W)
6	CIAC	(113,058)	0	(113,058)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	34,422	0	34,422	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	(594)	0	(594)	Vol. II
13	Deferred Taxes	(8,710)	0	(8,710)	C-7 (W)
14	Working Capital Allowance	4,372	0	4,372	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	271,938	0	271,938	

1499

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Martin / Fox Run
Docket No.: 950495-WS
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	61,818	0	61,818	13,968	75,786	22.60%	B-4(W), B-3(W)
3	Other Revenue	510	0	510	0	510		B-4(W)
4	**TOTAL OPERATING REVENUES**	62,328	0	62,328	13,968	76,296		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	34,980	0	34,980	0	34,980		B-5(W)
7	Depreciation net of CIAC Amort	13,913	0	13,913	0	13,913		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	15,303	(3,976)	11,327	629 (A)	11,956		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(7,203)	1,534	(5,669)	5,146 (B)	(523)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	56,993	(2,442)	54,551	5,775	60,326		
12	**NET OPERATING INCOME**	5,335	2,442	7,777	8,193	15,970		
13	***RATE BASE***	271,938	0	271,938		271,938		A-1(W)
14	**RATE OF RETURN**	1.96%		2.86%		5.87%		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.

1500

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Martin / Fox Run
Docket No.: 950495-WS
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)

	(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	61,818	0	61,818	32,359		94,177	52.35%	B-4(W),B-3(W)
3	Other Revenue	510	0	510	0		510		B-4(W)
4	**TOTAL OPERATING REVENUES**	62,328	0	62,328	32,359		94,687		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	34,980	0	34,980	0		34,980		B-5(W)
7	Depreciation net of CIAC Amort	13,913	0	13,913	0		13,913		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	15,303	(3,976)	11,327	1,456	(A)	12,783		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(7,203)	1,534	(5,669)	11,921	(B)	6,252		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	56,993	(2,442)	54,551	13,377		67,928		
12	**NET OPERATING INCOME**	5,335	2,442	7,777	18,982		26,759		
13	**RATE BASE**	271,938	0	271,938			271,938		A-1(W)
14	**RATE OF RETURN**	1.96%		2.86%			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.

1501

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	1.69%	D-1(W)	
3	Rate of Return (%)	9.84%	5.87%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	271,938	271,938	A-1(W)	
6	Required / Requested Income (L3 x L5)	26,759	15,970		
7	Adjusted Income Under Present Rates	7,777	7,777	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	18,982	8,193		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(5,562)	
10	Revenue adjustment Before RAF (L8 / L9)	30,903	13,339		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	32,359	13,968		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	30,903	13,339		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	11,921	5,146		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,456	629		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	18,982	8,193		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%

150

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	2,805	0	2,805	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,121	0	1,121	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,121	0	1,121		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	11,378	0	11,378		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	11,378	0	11,378		
10	Non-used & Useful Percent			34.95%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(3,976)	(3,976)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	11,378	(3,976)	7,402		
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)**	15,303	(3,976)	11,327		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.

1503

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Martin / Fox Run
Docket No.: 950495-WS
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 income taxes at present income.

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	62,328	0	62,328	B-4(W)
3	Less:				
4	O & M Expenses	34,980	0	34,980	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	13,913	0	13,913	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	15,303	(3,976)	11,327	B-15(W)
8	Pre-Tax Operating Expenses	64,196	(3,976)	60,220	
9	**PRE-TAX OPERATING INCOME**	(1,868)	3,976	2,108	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(1,868)	3,976	2,108	
12	Less:				
13	Interest Expense:				
14	Rate Base	271,938	0	271,938	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	13,733	0	13,733	C-3
17	Net Taxable Income (L11 - L16)	(15,601)	3,976	(11,625)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(6,018)	1,534	(4,484)	
20	Less:				
21	Parent Debt Adjustment	1,022	0	1,022	C-1(W)
22	Investment Tax Credit	163	0	163	C-7(W)
23	**TOTAL INCOME TAXES**	(7,203)	1,534	(5,669)	

1504

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	15,361	0	15,361	A-5 (W)
2	Utility Land & Land Rights	197	0	197	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(7,297)	0	(7,297)	A-9 (W)
6	CIAC	(2,843)	0	(2,843)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	1,248	0	1,248	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	(119)	0	(119)	Vol. II
13	Deferred Taxes	(249)	0	(249)	C-7 (W)
14	Working Capital Allowance	743	0	743	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	7,042	0	7,042	

1505

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	7,374	0	7,374	1,662	9,036	22.54%	B-4(W), B-3(W)
3	Other Revenue	75	0	75	0	75		B-4(W)
4	**TOTAL OPERATING REVENUES**	7,449	0	7,449	1,662	9,111		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	5,947	0	5,947	0	5,947		B-5(W)
7	Depreciation net of CIAC Amort	738	0	738	0	738		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	786	0	786	75 (A)	861		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(174)	0	(174)	612 (B)	438		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	7,297	0	7,297	687	7,984		
12	**NET OPERATING INCOME**	152	0	152	975	1,127		
13	**RATE BASE**	7,042	0	7,042		7,042		A-1(W)
14	**RATE OF RETURN**	2.15%		2.15%		16.00%		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.

1506

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Friendly Center
Docket No.: 950495-WS
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	7,374	0	7,374	923	8,297	12.52%	B-4(W),B-3(W)
3	Other Revenue	75	0	75	0	75		B-4(W)
4	**TOTAL OPERATING REVENUES**	7,449	0	7,449	923	8,372		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	5,947	0	5,947	0	5,947		B-5(W)
7	Depreciation net of CIAC Amort	738	0	738	0	738		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	786	0	786	42 (A)	828		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(174)	0	(174)	340 (B)	166		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	7,297	0	7,297	382	7,679		
12	**NET OPERATING INCOME**	152	0	152	541	693		
13	**RATE BASE**	7,042	0	7,042		7,042		A-1(W)
14	**RATE OF RETURN**	2.15%		2.15%		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.

1597

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES)
REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	25.97%	D-1(W)	
3	Rate of Return (%)	9.84%	16.00%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	7,042	7,042	A-1(W)	
6	Required / Requested Income (L3 x L5)	693	1,127		
7	Adjusted Income Under Present Rates	152	152	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	541	975		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(1,436)	
10	Revenue adjustment Before RAF (L8 / L9)	881	1,587		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	923	1,662		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	881	1,587		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	340	612		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	42	75		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	541	975		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%

1508

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	335	0	335	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	192	0	192	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	192	0	192		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	259	0	259		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	259	0	259		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	259	0	259		
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)**	786	0	786		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.

1509

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

(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	7,449	0	7,449	B-4(W)
3	Less:				
4	O & M Expenses	5,947	0	5,947	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	738	0	738	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	786	0	786	B-15(W)
8	Pre-Tax Operating Expenses	7,471	0	7,471	
9	**PRE-TAX OPERATING INCOME**	(22)	0	(22)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(22)	0	(22)	
12	Less:				
13	Interest Expense:				
14	Rate Base	7,042	0	7,042	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	356	0	356	C-3
17	Net Taxable Income (L11 - L16)	(378)	0	(378)	
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)	(146)	0	(146)	
20	Less:				
21	Parent Debt Adjustment	24	0	24	C-1(W)
22	Investment Tax Credit	4	0	4	C-7(W)
23	**TOTAL INCOME TAXES**	(174)	0	(174)	

1510

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Citrus / Golden 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

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	152,612	0	152,612	A-5 (W)
2	Utility Land & Land Rights	362	0	362	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(39,494)	0	(39,494)	A-9 (W)
6	CIAC	(8,670)	0	(8,670)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	2,523	0	2,523	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	(630)	0	(630)	Vol. II
13	Deferred Taxes	(2,723)	0	(2,723)	C-7 (W)
14	Working Capital Allowance	2,805	0	2,805	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	106,785	0	106,785	

1511

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Citrus / Golden 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 [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	27,654	0	27,654	6,261	33,915	22.64%	B-4(W), B-3(W)
3	Other Revenue	210	0	210	0	210		B-4(W)
4	**TOTAL OPERATING REVENUES**	27,864	0	27,864	6,261	34,125		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	22,436	0	22,436	0	22,436		B-5(W)
7	Depreciation net of CIAC Amort	5,567	0	5,567	0	5,567		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	2,505	0	2,505	282 (A)	2,787		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,378)	0	(3,378)	2,306 (B)	(1,072)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	27,130	0	27,130	2,588	29,718		
12	**NET OPERATING INCOME**	734	0	734	3,673	4,407		
13	**RATE BASE**	106,785	0	106,785		106,785		A-1(W)
14	**RATE OF RETURN**	0.69%		0.69%		4.13%		D-1(W)

Notes:

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

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Citrus / Golden 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 [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	27,654	0	27,654	16,662	44,316	60.25%	B-4(W),B-3(W)
3	Other Revenue	210	0	210	0	210		B-4(W)
4	**TOTAL OPERATING REVENUES**	27,864	0	27,864	16,662	44,526		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	22,436	0	22,436	0	22,436		B-5(W)
7	Depreciation net of CIAC Amort	5,567	0	5,567	0	5,567		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	2,505	0	2,505	750 (A)	3,255		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,378)	0	(3,378)	6,138 (B)	2,760		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	27,130	0	27,130	6,888	34,018		
12	**NET OPERATING INCOME**	734	0	734	9,774	10,508		
13	**RATE BASE**	106,785	0	106,785		106,785		A-1(W)
14	**RATE OF RETURN**	0.69%		0.69%		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.

1513

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Citrus / Golden 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-2.50%	D-1(W)	
3	Rate of Return (%)	9.84%	4.13%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	106,785	106,785	A-1(W)	
6	*Required / Requested Income (L3 x L5)*	10,508	4,407		
7	Adjusted Income Under Present Rates	734	734	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	9,774	3,673		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(5,245)	
10	Revenue adjustment Before RAF (L8 / L9)	15,912	5,979		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	16,662	6,261		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	15,912	5,979		
15	Composite Income Tax Rate	*38.575%*	*38.575%*		
16	**INCOME TAX INCREASE (L14 X L15)**	6,138	2,306		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	750	282		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	9,774	3,673		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%	

1514

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Golden 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,254	0	1,254	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	623	0	623	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	623	0	623		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	628	0	628		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	628	0	628		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	628	0	628		
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)**	2,505	0	2,505		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.

1515

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	27,864	0	27,864	B-4(W)
3	Less:				
4	O & M Expenses	22,436	0	22,436	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	5,567	0	5,567	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	2,505	0	2,505	B-15(W)
8	Pre-Tax Operating Expenses	30,508	0	30,508	
9	**PRE-TAX OPERATING INCOME**	(2,644)	0	(2,644)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(2,644)	0	(2,644)	
12	Less:				
13	Interest Expense:				
14	Rate Base	106,785	0	106,785	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	5,393	0	5,393	C-3
17	Net Taxable Income (L11 - L16)	(8,037)	0	(8,037)	
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)	(3,100)	0	(3,100)	
20	Less:				
21	Parent Debt Adjustment	240	0	240	C-1(W)
22	Investment Tax Credit	38	0	38	C-7(W)
23	**TOTAL INCOME TAXES**	(3,378)	0	(3,378)	

1516

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Citrus / Gospel Island 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	24,663	0	24,663	A-5 (W)
2	Utility Land & Land Rights	1,046	0	1,046	A-5 (W)
3	Non-Used and Useful	(3,153)	0	(3,153)	A-7 (W)
4	Construction Work in Progress	0	0	0	--
5	Accumulated Depreciation	(10,990)	0	(10,990)	A-9 (W)
6	CIAC	(20,664)	0	(20,664)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	11,462	0	11,462	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	(48)	0	(48)	Vol. II
13	Deferred Taxes	(465)	0	(465)	C-7 (W)
14	Working Capital Allowance	780	0	780	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	2,631	0	2,631	

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9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Citrus / Gospel Island 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 [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	5,503	0	5,503	1,246	6,749	22.64%	B-4(W), B-3(W)
3	Other Revenue	0	0	0	0	0		B-4(W)
4	**TOTAL OPERATING REVENUES**	5,503	0	5,503	1,246	6,749		
5	**OPERATING *EXPENSES:***							
6	Operation and Maintenance	6,241	0	6,241	0	6,241		B-5(W)
7	Depreciation net of CIAC Amort	(191)	0	(191)	0	(191)		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	920	(80)	840	56 (A)	896		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(662)	31	(631)	459 (B)	(172)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	6,308	(49)	6,258	515	6,773		
12	**NET OPERATING INCOME**	(805)	49	(755)	731	(24)		
13	***RATE BASE***	2,631	0	2,631		2,631		A-1(W)
14	**RATE OF RETURN**	(30.57%)		(28.71%)		(0.93%)		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.

1518

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Citrus / Gospel Island 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 [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	5,503	0	5,503	1,729		7,232	31.42%	B-4(W),B-3(W)
3	Other Revenue	0	0	0	0		0		B-4(W)
4	**TOTAL OPERATING REVENUES**	5,503	0	5,503	1,729		7,232		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	6,241	0	6,241	0		6,241		B-5(W)
7	Depreciation net of CIAC Amort	(191)	0	(191)	0		(191)		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	920	(80)	840	78	(A)	918		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(662)	31	(631)	637	(B)	6		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	6,308	(49)	6,258	715		6,973		
12	**NET OPERATING INCOME**	(805)	49	(755)	1,014		259		
13	**RATE BASE**	2,631	0	2,631			2,631		A-1(W)
14	**RATE OF RETURN**	(30.57%)		(28.71%)			9.83%		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.

1519

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Citrus / Gospel Island 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-14.62%	D-1(W)	
3	Rate of Return (%)	9.84%	-0.93%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	2,631	2,631	A-1(W)	
6	Required / Requested Income (L3 x L5)	259	(24)		
7	Adjusted Income Under Present Rates	(755)	(755)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	1,014	731		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(1,945)	
10	Revenue adjustment Before RAF (L8 / L9)	1,651	1,190		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	1,729	1,246		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	1,651	1,190		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	637	459		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	78	56		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	1,014	731		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%	

1520

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Gospel Island 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		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%)**	248	0	248	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	267	0	267	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	267	0	267		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	406	0	406		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	406	0	406		
10	Non-used & Useful Percent			19.64%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(80)	(80)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	406	(80)	326		
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)**	920	(80)	840		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.

1521

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Citrus / Gospel Island 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	5,503	0	5,503	B-4(W)
3	Less:				
4	O & M Expenses	6,241	0	6,241	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	(191)	0	(191)	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	920	(80)	840	B-15(W)
8	Pre-Tax Operating Expenses	6,969	(80)	6,889	
9	**PRE-TAX OPERATING INCOME**	(1,466)	80	(1,386)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(1,466)	80	(1,386)	
12	Less:				
13	Interest Expense:				
14	Rate Base	2,631	0	2,631	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	133	0	133	C-3
17	Net Taxable Income (L11 - L16)	(1,599)	80	(1,519)	
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)	(617)	31	(586)	
20	Less:				
21	Parent Debt Adjustment	39	0	39	C-1(W)
22	Investment Tax Credit	6	0	6	C-7(W)
23	**TOTAL INCOME TAXES**	(662)	31	(631)	

1522

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Lake / Grand 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	122,432	0	122,432	A-5 (W)
2	Utility Land & Land Rights	5,953	0	5,953	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(23,402)	0	(23,402)	A-9 (W)
6	CIAC	(37,370)	0	(37,370)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	4,722	0	4,722	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	(654)	0	(654)	Vol. II
13	Deferred Taxes	20,239	0	20,239	C-7 (W)
14	Working Capital Allowance	2,288	0	2,288	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	94,208	0	94,208	

1523

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lake / Grand 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 [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	42,857	0	42,857	9,749	52,606	22.75%	B-4(W), B-3(W)
3	Other Revenue	600	0	600	0	600		B-4(W)
4	**TOTAL OPERATING REVENUES**	43,457	0	43,457	9,749	53,206		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	18,302	0	18,302	0	18,302		B-5(W)
7	Depreciation net of CIAC Amort	3,604	0	3,604	0	3,604		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	3,816	0	3,816	439 (A)	4,255		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	4,783	0	4,783	3,591 (B)	8,374		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	30,505	0	30,505	4,030	34,535		
12	**NET OPERATING INCOME**	12,952	0	12,952	5,719	18,671		
13	**RATE BASE**	94,208	0	94,208		94,208		A-1(W)
14	**RATE OF RETURN**	13.75%		13.75%		19.82%		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.

1524

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Grand 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 [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	42,857	0	42,857	(6,276)	36,581	(14.64%)	B-4(W),B-3(W)
3	Other Revenue	600	0	600	0	600		B-4(W)
4	**TOTAL OPERATING REVENUES**	43,457	0	43,457	(6,276)	37,181		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	18,302	0	18,302	0	18,302		B-5(W)
7	Depreciation net of CIAC Amort	3,604	0	3,604	0	3,604		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	3,816	0	3,816	(282) (A)	3,534		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	4,783	0	4,783	(2,312) (B)	2,471		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	30,505	0	30,505	(2,594)	27,911		
12	**NET OPERATING INCOME**	12,952	0	12,952	(3,682)	9,270		
13	**RATE BASE**	94,208	0	94,208		94,208		A-1(W)
14	**RATE OF RETURN**	13.75%		13.75%		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.

1525

10/2/95 10:32 AM B01W2:XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES)
REQUIRED AND REQUESTED

Company: SSU / Lake / Grand 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 [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%	35.13%	D-1(W)	
3	Rate of Return (%)	9.84%	19.82%	D-1(W)	
4	***REVENUE ADJUSTMENTS:***				
5	Rate Base	94,208	94,208	A-1(W)	
6	Required / Requested Income (L3 x L5)	9,270	18,671		
7	Adjusted Income Under Present Rates	12,952	12,952	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	(3,682)	5,719		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	3,642	
10	Revenue adjustment Before RAF (L8 / L9)	(5,994)	9,310		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	(6,276)	9,749		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(5,994)	9,310		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(2,312)	3,591		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(282)	439		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(3,682)	5,719		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%

1526

Note: May not cross foot due to rounding.

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

Company: SSU / Lake / Grand 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		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%)**	1,956	0	1,956	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	547	0	547	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	547	0	547		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,314	0	1,314		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,314	0	1,314		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,314	0	1,314		
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)**	3,816	0	3,816		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.

1527

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	43,457	0	43,457	B-4(W)
3	Less:				
4	O & M Expenses	18,302	0	18,302	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	3,604	0	3,604	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	3,816	0	3,816	B-15(W)
8	Pre-Tax Operating Expenses	25,722	0	25,722	
9	**PRE-TAX OPERATING INCOME**	17,735	0	17,735	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	17,735	0	17,735	
12	Less:				
13	Interest Expense:				
14	Rate Base	94,208	0	94,208	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	4,758	0	4,758	C-3
17	Net Taxable Income (L11 - L16)	12,977	0	12,977	
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)	5,006	0	5,006	
20	Less:				
21	*Parent Debt Adjustment*	192	0	192	C-1(W)
22	Investment Tax Credit	31	0	31	C-7(W)
23	**TOTAL INCOME TAXES**	4,783	0	4,783	

1528

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

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	97,867	0	97,867	A-5 (W)
2	Utility Land & Land Rights	963	0	963	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(32,898)	0	(32,898)	A-9 (W)
6	CIAC	(1,125)	0	(1,125)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	686	0	686	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	(374)	0	(374)	Vol. II
13	Deferred Taxes	(1,760)	0	(1,760)	C-7 (W)
14	Working Capital Allowance	2,334	0	2,334	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	65,693	0	65,693	

1529

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	21,114	0	21,114	4,772	25,886	22.60%	B-4(W), B-3(W)
3	Other Revenue	895	0	895	0	895		B-4(W)
4	**TOTAL OPERATING REVENUES**	22,009	0	22,009	4,772	26,781		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	18,671	0	18,671	0	18,671		B-5(W)
7	Depreciation net of CIAC Amort	3,944	0	3,944	0	3,944		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	2,621	0	2,621	215 (A)	2,836		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,702)	0	(2,702)	1,758 (B)	(944)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	22,533	0	22,533	1,973	24,506		
12	**NET OPERATING INCOME**	(524)	0	(524)	2,799	2,275		
13	**RATE BASE**	65,693	0	65,693		65,693		A-1(W)
14	**RATE OF RETURN**	(0.80%)		(0.80%)		3.46%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Seminole / Harmony Homes
Docket No.: 950495-WS
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)

	(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	21,114	0	21,114	11,912		33,026	56.42%	B-4(W),B-3(W)
3	Other Revenue	895	0	895	0		895		B-4(W)
4	**TOTAL OPERATING REVENUES**	22,009	0	22,009	11,912		33,921		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	18,671	0	18,671	0		18,671		B-5(W)
7	Depreciation net of CIAC Amort	3,944	0	3,944	0		3,944		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	2,621	0	2,621	536	(A)	3,157		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,702)	0	(2,702)	4,388	(B)	1,686		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	22,533	0	22,533	4,924		27,457		
12	**NET OPERATING INCOME**	(524)	0	(524)	6,988		6,464		
13	**RATE BASE**	65,693	0	65,693			65,693		A-1(W)
14	**RATE OF RETURN**	(0.80%)		(0.80%)			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.

1531

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-4.09%	D-1(W)	
3	Rate of Return (%)	9.84%	3.46%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	65,693	65,693	A-1(W)	
6	Required / Requested Income (L3 x L5)	6,464	2,275		
7	Adjusted Income Under Present Rates	(524)	(524)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	6,988	2,799		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(5,081)	
10	Revenue adjustment Before RAF (L8 / L9)	11,376	4,557		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	11,912	4,772		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	11,376	4,557		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	4,388	1,758		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	536	215		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	6,988	2,799		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%

1532

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	990	0	990	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	657	0	657	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	657	0	657		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	973	0	973		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	973	0	973		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	973	0	973		
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)**	2,621	0	2,621		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.

1533

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	22,009	0	22,009	B-4(W)
3	Less:				
4	O & M Expenses	18,671	0	18,671	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	3,944	0	3,944	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	2,621	0	2,621	B-15(W)
8	Pre-Tax Operating Expenses	25,236	0	25,236	
9	**PRE-TAX OPERATING INCOME**	(3,227)	0	(3,227)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(3,227)	0	(3,227)	
12	Less:				
13	Interest Expense:				
14	Rate Base	65,693	0	65,693	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	3,317	0	3,317	C-3
17	Net Taxable Income (L11 - L16)	(6,544)	0	(6,544)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(2,524)	0	(2,524)	
20	Less:				
21	Parent Debt Adjustment	154	0	154	C-1(W)
22	Investment Tax Credit	25	0	25	C-7(W)
23	**TOTAL INCOME TAXES**	(2,702)	0	(2,702)	

1534

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

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	285,194	0	285,194	A-5 (W)
2	Utility Land & Land Rights	1,200	0	1,200	A-5 (W)
3	Non-Used and Useful	(41,804)	0	(41,804)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(76,401)	0	(76,401)	A-9 (W)
6	CIAC	(8,642)	0	(8,642)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	3,008	0	3,008	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	(1,034)	0	(1,034)	Vol. II
13	Deferred Taxes	(5,155)	0	(5,155)	C-7 (W)
14	Working Capital Allowance	3,757	0	3,757	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	160,123	0	160,123	

1535

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Putnam / Hermits Cove
Docket No.: 950495-WS
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	45,528	0	45,528	10,332	55,860	22.69%	B-4(W), B-3(W)
3	Other Revenue	420	0	420	0	420		B-4(W)
4	**TOTAL OPERATING REVENUES**	45,948	0	45,948	10,332	56,280		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	30,057	0	30,057	0	30,057		B-5(W)
7	Depreciation net of CIAC Amort	10,275	0	10,275	0	10,275		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	9,055	(1,133)	7,922	465 (A)	8,387		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,965)	437	(4,528)	3,806 (B)	(722)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	44,422	(696)	43,726	4,271	47,997		
12	**NET OPERATING INCOME**	1,526	696	2,222	6,061	8,283		
13	**RATE BASE**	160,123	0	160,123		160,123		A-1(W)
14	**RATE OF RETURN**	0.95%		1.39%		5.17%		D-1(W)

Notes:

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

1536

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Putnam / Hermits Cove
Docket No.: 950495-WS
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	45,528	0	45,528	23,071		68,599	50.67%	B-4(W),B-3(W)
3	Other Revenue	420	0	420	0		420		B-4(W)
4	**TOTAL OPERATING REVENUES**	45,948	0	45,948	23,071		69,019		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	30,057	0	30,057	0		30,057		B-5(W)
7	Depreciation net of CIAC Amort	10,275	0	10,275	0		10,275		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	9,055	(1,133)	7,922	1,038	(A)	8,960		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,965)	437	(4,528)	8,499	(B)	3,971		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	44,422	(696)	43,726	9,537		53,263		
12	**NET OPERATING INCOME**	1,526	696	2,222	13,534		15,756		
13	**RATE BASE**	160,123	0	160,123			160,123		A-1(W)
14	**RATE OF RETURN**	0.95%		1.39%			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.

1537

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	0.01%	D-1(W)	
3	Rate of Return (%)	9.84%	5.17%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	160,123	160,123	A-1(W)	
6	Required / Requested Income (L3 x L5)	15,756	8,283		
7	Adjusted Income Under Present Rates	2,222	2,222	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	13,534	6,061		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(7,645)	
10	Revenue adjustment Before RAF (L8 / L9)	22,033	9,867		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	23,071	10,332		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	22,033	9,867		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	8,499	3,806		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,038	465		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	13,534	6,061		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%	

1538

Note: May not cross foot due to rounding.

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	2,068	0	2,068	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	981	0	981	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	981	0	981		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	6,007	0	6,007		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	6,007	0	6,007		
10	Non-used & Useful Percent			18.87%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(1,133)	(1,133)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	6,007	(1,133)	4,874		
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)**	9,055	(1,133)	7,922		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.

1539

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
		1995 INCOME TAXES			
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	45,948	0	45,948	B-4(W)
3	Less:				
4	O & M Expenses	30,057	0	30,057	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	10,275	0	10,275	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	9,055	(1,133)	7,922	B-15(W)
8	Pre-Tax Operating Expenses	49,387	(1,133)	48,254	
9	**PRE-TAX OPERATING INCOME**	(3,439)	1,133	(2,306)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(3,439)	1,133	(2,306)	
12	Less:				
13	Interest Expense:				
14	Rate Base	160,123	0	160,123	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	8,086	0	8,086	C-3
17	Net Taxable Income (L11 - L16)	(11,525)	1,133	(10,392)	
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)	(4,446)	437	(4,009)	
20	Less:				
21	Parent Debt Adjustment	448	0	448	C-1(W)
22	Investment Tax Credit	71	0	71	C-7(W)
23	**TOTAL INCOME TAXES**	(4,965)	437	(4,528)	

1540

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Lake / Hobby 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	78,248	0	78,248	A-5 (W)
2	Utility Land & Land Rights	873	0	873	A-5 (W)
3	Non-Used and Useful	(10,402)	0	(10,402)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(30,376)	0	(30,376)	A-9 (W)
6	CIAC	(2,622)	0	(2,622)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	1,161	0	1,161	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	(570)	0	(570)	Vol. II
13	Deferred Taxes	(1,283)	0	(1,283)	C-7 (W)
14	Working Capital Allowance	1,923	0	1,923	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	36,952	0	36,952	

1541

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lake / Hobby 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 [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	23,339	0	23,339	5,277	28,616	22.61%	B-4(W), B-3(W)
3	Other Revenue	1,195	0	1,195	0	1,195		B-4(W)
4	**TOTAL OPERATING REVENUES**	24,534	0	24,534	5,277	29,811		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	15,386	0	15,386	0	15,386		B-5(W)
7	Depreciation net of CIAC Amort	3,161	0	3,161	0	3,161		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	2,781	(250)	2,531	237 (A)	2,768		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	374	96	471	1,944 (B)	2,415		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	21,702	(154)	21,549	2,181	23,730		
12	**NET OPERATING INCOME**	2,832	154	2,985	3,096	6,081		
13	**RATE BASE**	36,952	0	36,952		36,952		A-1(W)
14	**RATE OF RETURN**	7.66%		8.08%		16.46%		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.

1542

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Hobby 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 [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)

	(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	23,339	0	23,339	1,110		24,449	4.76%	B-4(W),B-3(W)
3	Other Revenue	1,195	0	1,195	0		1,195		B-4(W)
4	**TOTAL OPERATING REVENUES**	24,534	0	24,534	1,110		25,644		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	15,386	0	15,386	0		15,386		B-5(W)
7	Depreciation net of CIAC Amort	3,161	0	3,161	0		3,161		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	2,781	(250)	2,531	50	(A)	2,581		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	374	96	471	409	(B)	880		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	21,702	(154)	21,549	459		22,008		
12	**NET OPERATING INCOME**	2,832	154	2,985	651		3,636		
13	**RATE BASE**	36,952	0	36,952			36,952		A-1(W)
14	**RATE OF RETURN**	7.66%		8.08%			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.

1543

10/2/95 10:32 AM B01W2:XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Lake / Hobby 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	27.07%	D-1(W)	
3	Rate of Return (%)	9.84%	16.46%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	36,952	36,952	A-1(W)	
6	Required / Requested Income (L3 x L5)	3,636	6,081		
7	Adjusted Income Under Present Rates	2,985	2,985	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	651	3,096		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(2,054)	
10	Revenue adjustment Before RAF (L8 / L9)	1,060	5,040		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	1,110	5,277		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	1,060	5,040		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	409	1,944		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	50	237		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	651	3,096		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%

1544

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Lake / Hobby 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		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%)**	1,104	0	1,104	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	475	0	475	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	475	0	475		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,202	0	1,202		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,202	0	1,202		
10	Non-used & Useful Percent			20.76%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(250)	(250)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,202	(250)	952		
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)**	2,781	(250)	2,531		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.

1545

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Lake / Hobby 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	24,534	0	24,534	B-4(W)
3	Less:				
4	O & M Expenses	15,386	0	15,386	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	3,161	0	3,161	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	2,781	(250)	2,531	B-15(W)
8	Pre-Tax Operating Expenses	21,328	(250)	21,078	
9	**PRE-TAX OPERATING INCOME**	3,206	250	3,456	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	3,206	250	3,456	
12	Less:				
13	Interest Expense:				
14	Rate Base	36,952	0	36,952	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	1,866	0	1,866	C-3
17	Net Taxable Income (L11 - L16)	1,340	250	1,590	
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)	517	96	613	
20	Less:				
21	Parent Debt Adjustment	123	0	123	C-1(W)
22	Investment Tax Credit	20	0	20	C-7(W)
23	**TOTAL INCOME TAXES**	374	96	471	

1546

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

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	65,654	0	65,654	A-5 (W)
2	Utility Land & Land Rights	610	0	610	A-5 (W)
3	Non-Used and Useful	(1,744)	0	(1,744)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(28,463)	0	(28,463)	A-9 (W)
6	CIAC	(34,214)	0	(34,214)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	15,468	0	15,468	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	(659)	0	(659)	Vol. II
13	Deferred Taxes	(993)	0	(993)	C-7 (W)
14	Working Capital Allowance	4,140	0	4,140	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	19,799	0	19,799	

1547

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lake / Holiday Haven
Docket No.: 950495-WS
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	28,047	0	28,047	6,353	34,400	22.65%	B-4(W), B-3(W)
3	Other Revenue	325	0	325	0	325		B-4(W)
4	**TOTAL OPERATING REVENUES**	28,372	0	28,372	6,353	34,725		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	33,117	0	33,117	0	33,117		B-5(W)
7	Depreciation net of CIAC Amort	2,232	0	2,232	0	2,232		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	3,216	(154)	3,062	286 (A)	3,348		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,437)	59	(4,378)	2,340 (B)	(2,038)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	34,127	(95)	34,033	2,626	36,659		
12	**NET OPERATING INCOME**	(5,755)	95	(5,661)	3,727	(1,934)		
13	**RATE BASE**	19,799	0	19,799		19,799		A-1(W)
14	**RATE OF RETURN**	(29.07%)		(28.59%)		(9.77%)		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.

1548

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Holiday Haven
Docket No.: 950495-WS
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)

	(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	28,047	0	28,047	12,971		41,018	46.25%	B-4(W),B-3(W)
3	Other Revenue	325	0	325	0		325		B-4(W)
4	**TOTAL OPERATING REVENUES**	28,372	0	28,372	12,971		41,343		
5	**OPERATING EXPENSES:**								
6	*Operation and Maintenance*	33,117	0	33,117	0		33,117		B-5(W)
7	Depreciation net of CIAC Amort	2,232	0	2,232	0		2,232		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	3,216	(154)	3,062	584	(A)	3,646		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,437)	59	(4,378)	4,778	(B)	400		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	34,127	(95)	34,033	5,362		39,395		
12	**NET OPERATING INCOME**	(5,755)	95	(5,661)	7,609		1,948		
13	**RATE BASE**	19,799	0	19,799			19,799		A-1(W)
14	**RATE OF RETURN**	(29.07%)		(28.59%)			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.

1549

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-35.82%	D-1(W)	
3	Rate of Return (%)	9.84%	-9.77%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	19,799	19,799	A-1(W)	
6	Required / Requested Income (L3 x L5)	1,948	(1,934)		
7	Adjusted Income Under Present Rates	(5,661)	(5,661)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	7,609	3,727		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(11,728)	
10	Revenue adjustment Before RAF (L8 / L9)	12,387	6,067		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	12,971	6,353		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	12,387	6,067		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	4,778	2,340		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	584	286		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	7,609	3,727		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%	

1550

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	1,277	0	1,277	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	602	0	602	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	602	0	602		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,337	0	1,337		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,337	0	1,337		
10	Non-used & Useful Percent			11.51%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(154)	(154)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,337	(154)	1,183		
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)**	3,216	(154)	3,062		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.

1551

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

	(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	28,372	0	28,372	B-4(W)
3	Less:				
4	O & M Expenses	33,117	0	33,117	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	2,232	0	2,232	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	3,216	(154)	3,062	B-15(W)
8	Pre-Tax Operating Expenses	38,564	(154)	38,410	
9	**PRE-TAX OPERATING INCOME**	(10,192)	154	(10,038)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(10,192)	154	(10,038)	
12	Less:				
13	Interest Expense:				
14	Rate Base	19,799	0	19,799	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	1,000	0	1,000	C-3
17	Net Taxable Income (L11 - L16)	(11,192)	154	(11,038)	
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)	(4,317)	59	(4,258)	
20	Less:				
21	Parent Debt Adjustment	103	0	103	C-1(W)
22	Investment Tax Credit	16	0	16	C-7(W)
23	**TOTAL INCOME TAXES**	(4,437)	59	(4,378)	

1552

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Orange / Holiday 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

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	110,920	0	110,920	A-5 (W)
2	Utility Land & Land Rights	4,075	0	4,075	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(31,378)	0	(31,378)	A-9 (W)
6	CIAC	(15,600)	0	(15,600)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	9,318	0	9,318	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	(315)	0	(315)	Vol. II
13	Deferred Taxes	(2,045)	0	(2,045)	C-7 (W)
14	Working Capital Allowance	1,765	0	1,765	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	76,740	0	76,740	

1553

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Orange / Holiday 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	18,838	0	18,838	4,245	23,083	22.53%	B-4(W), B-3(W)
3	Other Revenue	165	0	165	0	165		B-4(W)
4	**TOTAL OPERATING REVENUES**	19,003	0	19,003	4,245	23,248		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	14,118	0	14,118	0	14,118		B-5(W)
7	Depreciation net of CIAC Amort	3,871	0	3,871	0	3,871		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	2,074	0	2,074	191 (A)	2,265		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,106)	0	(2,106)	1,564 (B)	(542)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	17,958	0	17,958	1,755	19,713		
12	**NET OPERATING INCOME**	1,045	0	1,045	2,490	3,535		
13	**RATE BASE**	76,740	0	76,740		76,740		A-1(W)
14	**RATE OF RETURN**	1.36%		1.36%		4.61%		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.

1554

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Orange / Holiday 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 [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	18,838	0	18,838	11,091		29,929	58.88%	B-4(W),B-3(W)
3	Other Revenue	165	0	165	0		165		B-4(W)
4	**TOTAL OPERATING REVENUES**	19,003	0	19,003	11,091		30,094		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	14,118	0	14,118	0		14,118		B-5(W)
7	Depreciation net of CIAC Amort	3,871	0	3,871	0		3,871		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	2,074	0	2,074	499	(A)	2,573		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,106)	0	(2,106)	4,086	(B)	1,980		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	17,958	0	17,958	4,585		22,543		
12	**NET OPERATING INCOME**	1,045	0	1,045	6,506		7,551		
13	**RATE BASE**	76,740	0	76,740			76,740		A-1(W)
14	**RATE OF RETURN**	1.36%		1.36%			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.

1555

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Orange / Holiday 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-1.35%	D-1(W)	
3	Rate of Return (%)	9.84%	4.61%	D-1(W)	
4	***REVENUE ADJUSTMENTS:***				
5	Rate Base	76,740	76,740	A-1(W)	
6	Required / Requested Income (L3 x L5)	7,551	3,535		
7	Adjusted Income Under Present Rates	1,045	1,045	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	6,506	2,490		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(3,009)	
10	Revenue adjustment Before RAF (L8 / L9)	10,592	4,054		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	11,091	4,245		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	10,592	4,054		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	4,086	1,564		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	499	191		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	6,506	2,490		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%

1556

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
'JNDER PRESENT INCOME

Company: SSU / Orange / Holiday 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		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%)**	855	0	855	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	466	0	466	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	466	0	466		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	753	0	753		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	753	0	753		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	753	0	753		
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)**	2,074	0	2,074		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.

1557

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Orange / Holiday 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

Line No.	(1) ITEM	(2) Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
		1995 INCOME TAXES			
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	19,003	0	19,003	B-4(W)
3	Less:				
4	O & M Expenses	14,118	0	14,118	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	3,871	0	3,871	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	2,074	0	2,074	B-15(W)
8	Pre-Tax Operating Expenses	20,064	0	20,064	
9	**PRE-TAX OPERATING INCOME**	(1,061)	0	(1,061)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(1,061)	0	(1,061)	
12	Less:				
13	Interest Expense:				
14	Rate Base	76,740	0	76,740	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	3,875	0	3,875	C-3
17	Net Taxable Income (L11 - L16)	(4,936)	0	(4,936)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(1,904)	0	(1,904)	
20	Less:				
21	Parent Debt Adjustment	174	0	174	C-1(W)
22	Investment Tax Credit	28	0	28	C-7(W)
23	**TOTAL INCOME TAXES**	(2,106)	0	(2,106)	

1558

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Lake / Imperial 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

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	151,073	0	151,073	A-5 (W)
2	Utility Land & Land Rights	8,304	0	8,304	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(59,526)	0	(59,526)	A-9 (W)
6	CIAC	(51,927)	0	(51,927)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	29,425	0	29,425	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	(1,432)	0	(1,432)	Vol. II
13	Deferred Taxes	(1,553)	0	(1,553)	C-7 (W)
14	Working Capital Allowance	4,553	0	4,553	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	78,917	0	78,917	

1559

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lake / Imperial 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 [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	43,336	0	43,336	9,824	53,160	22.67%	B-4(W), B-3(W)
3	Other Revenue	505	0	505	0	505		B-4(W)
4	**TOTAL OPERATING REVENUES**	43,841	0	43,841	9,824	53,665		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	36,422	0	36,422	0	36,422		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	6,136	0	6,136	442 (A)	6,578		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,858)	0	(3,858)	3,619 (B)	(239)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	45,286	0	45,286	4,061	49,347		
12	**NET OPERATING INCOME**	(1,445)	0	(1,445)	5,763	4,318		
13	**RATE BASE**	78,917	0	78,917		78,917		A-1(W)
14	**RATE OF RETURN**	(1.83%)		(1.83%)		5.47%		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.

15569

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Imperial 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 [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)

	(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	43,336	0	43,336	15,701		59,037	36.23%	B-4(W),B-3(W)
3	Other Revenue	505	0	505	0		505		B-4(W)
4	**TOTAL OPERATING REVENUES**	43,841	0	43,841	15,701		59,542		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	36,422	0	36,422	0		36,422		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	6,136	0	6,136	707	(A)	6,843		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,858)	0	(3,858)	5,784	(B)	1,926		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	45,286	0	45,286	6,491		51,777		
12	**NET OPERATING INCOME**	(1,445)	0	(1,445)	9,210		7,765		
13	**RATE BASE**	78,917	0	78,917			78,917		A-1(W)
14	**RATE OF RETURN**	(1.83%)		(1.83%)			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.

1561

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Lake / Imperial 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	0.72%	D-1(W)	
3	Rate of Return (%)	9.84%	5.47%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	78,917	78,917	A-1(W)	
6	Required / Requested Income (L3 x L5)	7,765	4,318		
7	Adjusted Income Under Present Rates	(1,445)	(1,445)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	9,210	5,763		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(10,827)	
10	Revenue adjustment Before RAF (L8 / L9)	14,994	9,382		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	15,701	9,824		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	14,994	9,382		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	5,784	3,619		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	707	442		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	9,210	5,763		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.

1562

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

Company: SSU / Lake / Imperial 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		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%)**	1,973	0	1,973	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,276	0	1,276	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,276	0	1,276		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	2,887	0	2,887		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	2,887	0	2,887		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	2,887	0	2,887		
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)**	6,136	0	6,136		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.

1563

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) Per Books	(3) 1995 INCOME TAXES Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	43,841	0	43,841	B-4(W)
3	Less:				
4	O & M Expenses	36,422	0	36,422	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	6,586	0	6,586	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	6,136	0	6,136	B-15(W)
8	Pre-Tax Operating Expenses	49,144	0	49,144	
9	**PRE-TAX OPERATING INCOME**	(5,303)	0	(5,303)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(5,303)	0	(5,303)	
12	Less:				
13	Interest Expense:				
14	Rate Base	78,917	0	78,917	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	3,985	0	3,985	C-3
17	Net Taxable Income (L11 - L16)	(9,288)	0	(9,288)	
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)	(3,583)	0	(3,583)	
20	Less:				
21	Parent Debt Adjustment	237	0	237	C-1(W)
22	Investment Tax Credit	38	0	38	C-7(W)
23	**TOTAL INCOME TAXES**	(3,858)	0	(3,858)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	340,488	0	340,488	A-5 (W)
2	Utility Land & Land Rights	918	0	918	A-5 (W)
3	Non-Used and Useful	(45,609)	0	(45,609)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(79,972)	0	(79,972)	A-9 (W)
6	CIAC	(16,761)	0	(16,761)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	3,567	0	3,567	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	(1,503)	0	(1,503)	Vol. II
13	Deferred Taxes	(635)	0	(635)	C-7 (W)
14	Working Capital Allowance	6,123	0	6,123	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	206,616	0	206,616	

1565

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
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	103,349	0	103,349	23,351	126,700	22.59%	B-4(W), B-3(W)
3	Other Revenue	1,830	0	1,830	0	1,830		B-4(W)
4	**TOTAL OPERATING REVENUES**	105,179	0	105,179	23,351	128,530		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	48,986	0	48,986	0	48,986		B-5(W)
7	Depreciation net of CIAC Amort	12,816	0	12,816	0	12,816		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	12,616	(855)	11,761	1,051 (A)	12,812		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	7,221	330	7,550	8,602 (B)	16,152		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	81,639	(525)	81,114	9,653	90,767		
12	**NET OPERATING INCOME**	23,540	525	24,065	13,698	37,763		
13	**RATE BASE**	206,616	0	206,616		206,616		A-1(W)
14	**RATE OF RETURN**	11.39%		11.65%		18.28%		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.

1566

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
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)

	(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	103,349	0	103,349	(6,365)		96,984	(6.16%)	B-4(W),B-3(W)
3	Other Revenue	1,830	0	1,830	0		1,830		B-4(W)
4	**TOTAL OPERATING REVENUES**	105,179	0	105,179	(6,365)		98,814		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	48,986	0	48,986	0		48,986		B-5(W)
7	Depreciation net of CIAC Amort	12,816	0	12,816	0		12,816		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	12,616	(855)	11,761	(286)	(A)	11,475		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	7,221	330	7,550	(2,345)	(B)	5,205		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	81,639	(525)	81,114	(2,631)		78,483		
12	**NET OPERATING INCOME**	23,540	525	24,065	(3,734)		20,331		
13	**RATE BASE**	206,616	0	206,616			206,616		A-1(W)
14	**RATE OF RETURN**	11.39%		11.65%			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.

1567

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	31.43%	D-1(W)	
3	Rate of Return (%)	9.84%	18.28%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	206,616	206,616	A-1(W)	
6	Required / Requested Income (L3 x L5)	20,331	37,763		
7	Adjusted Income Under Present Rates	24,065	24,065	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	(3,734)	13,698		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	1,765	
10	Revenue adjustment Before RAF (L8 / L9)	(6,079)	22,300		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	(6,365)	23,351		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(6,079)	22,300		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(2,345)	8,602		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(286)	1,051		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(3,734)	13,698		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%	

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Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	4,733	0	4,733	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,984	0	1,984	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,984	0	1,984		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	5,900	0	5,900		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	5,900	0	5,900		
10	Non-used & Useful Percent			14.49%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(855)	(855)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	5,900	(855)	5,045		
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)**	12,616	(855)	11,761		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.

1569

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	105,179	0	105,179	B-4(W)
3	Less:				
4	O & M Expenses	48,986	0	48,986	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	12,816	0	12,816	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	12,616	(855)	11,761	B-15(W)
8	Pre-Tax Operating Expenses	74,419	(855)	73,564	
9	**PRE-TAX OPERATING INCOME**	30,760	855	31,615	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	30,760	855	31,615	
12	Less:				
13	Interest Expense:				
14	Rate Base	206,616	0	206,616	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	10,434	0	10,434	C-3
17	Net Taxable Income (L11 - L16)	20,326	855	21,181	
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)	7,841	330	8,171	
20	Less:				
21	Parent Debt Adjustment	535	0	535	C-1(W)
22	Investment Tax Credit	85	0	85	C-7(W)
23	**TOTAL INCOME TAXES**	7,221	330	7,550	

1570

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	215,122	0	215,122	A-5 (W)
2	Utility Land & Land Rights	4,266	0	4,266	A-5 (W)
3	Non-Used and Useful	(21,823)	0	(21,823)	A-7 (W)
4	Construction Work in Progress	0	0	0	--
5	Accumulated Depreciation	(67,679)	0	(67,679)	A-9 (W)
6	CIAC	(43,860)	0	(43,860)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	20,590	0	20,590	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	(1,462)	0	(1,462)	Vol. II
13	Deferred Taxes	(492)	0	(492)	C-7 (W)
14	Working Capital Allowance	5,161	0	5,161	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	109,824	0	109,824	

1571

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	59,698	0	59,698	13,553	73,251	22.70%	B-4(W), B-3(W)
3	Other Revenue	1,150	0	1,150	0	1,150		B-4(W)
4	**TOTAL OPERATING REVENUES**	60,848	0	60,848	13,553	74,401		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	41,291	0	41,291	0	41,291		B-5(W)
7	Depreciation net of CIAC Amort	8,188	0	8,188	0	8,188		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	7,385	(520)	6,865	610 (A)	7,475		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(995)	201	(794)	4,993 (B)	4,199		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	55,870	(319)	55,550	5,603	61,153		
12	**NET OPERATING INCOME**	4,978	319	5,298	7,950	13,248		
13	**RATE BASE**	109,824	0	109,824		109,824		A-1(W)
14	**RATE OF RETURN**	4.53%		4.82%		12.06%		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.

1572

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
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)

	(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	59,698	0	59,698	9,392		69,090	15.73%	B-4(W),B-3(W)
3	Other Revenue	1,150	0	1,150	0		1,150		B-4(W)
4	**TOTAL OPERATING REVENUES**	60,848	0	60,848	9,392		70,240		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	41,291	0	41,291	0		41,291		B-5(W)
7	Depreciation net of CIAC Amort	8,188	0	8,188	0		8,188		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	7,385	(520)	6,865	423	(A)	7,288		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(995)	201	(794)	3,460	(B)	2,666		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	55,870	(319)	55,550	3,883		59,433		
12	**NET OPERATING INCOME**	4,978	319	5,298	5,509		10,807		
13	**RATE BASE**	109,824	0	109,824			109,824		A-1(W)
14	**RATE OF RETURN**	4.53%		4.82%			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.

1573

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	16.53%	D-1(W)	
3	Rate of Return (%)	9.84%	12.06%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	109,824	109,824	A-1(W)	
6	Required / Requested Income (L3 x L5)	10,807	13,248		
7	Adjusted Income Under Present Rates	5,298	5,298	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	5,509	7,950		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(7,645)	
10	Revenue adjustment Before RAF (L8 / L9)	8,969	12,943		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	9,392	13,553		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	8,969	12,943		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	3,460	4,993		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	423	610		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	5,509	7,950		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 WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

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

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

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

	(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%)**	2,738	0	2,738	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,403	0	1,403	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,403	0	1,403		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	3,244	0	3,244		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	3,244	0	3,244		
10	Non-used & Useful Percent			16.02%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(520)	(520)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	3,244	(520)	2,724		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	7,385	(520)	6,865		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.

1575

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	60,848	0	60,848	B-4(W)
3	Less:				
4	O & M Expenses	41,291	0	41,291	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	8,188	0	8,188	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	7,385	(520)	6,865	B-15(W)
8	Pre-Tax Operating Expenses	56,864	(520)	56,344	
9	**PRE-TAX OPERATING INCOME**	3,984	520	4,504	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	3,984	520	4,504	
12	Less:				
13	Interest Expense:				
14	Rate Base	109,824	0	109,824	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	5,546	0	5,546	C-3
17	Net Taxable Income (L11 - L16)	(1,562)	520	(1,042)	
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)	(603)	201	(402)	
20	Less:				
21	Parent Debt Adjustment	338	0	338	C-1(W)
22	Investment Tax Credit	54	0	54	C-7(W)
23	**TOTAL INCOME TAXES**	(995)	201	(794)	

1576

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	43,328	0	43,328	A-5 (W)
2	Utility Land & Land Rights	616	0	616	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(17,554)	0	(17,554)	A-9 (W)
6	CIAC	(13,864)	0	(13,864)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	6,395	0	6,395	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	(671)	0	(671)	Vol. II
13	Deferred Taxes	(547)	0	(547)	C-7 (W)
14	Working Capital Allowance	2,765	0	2,765	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	20,468	0	20,468	

1577

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
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	27,010	0	27,010	6,110	33,120	22.62%	B-4(W), B-3(W)
3	Other Revenue	340	0	340	0	340		B-4(W)
4	**TOTAL OPERATING REVENUES**	27,350	0	27,350	6,110	33,460		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	22,123	0	22,123	0	22,123		B-5(W)
7	Depreciation net of CIAC Amort	2,276	0	2,276	0	2,276		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	1,832	0	1,832	275 (A)	2,107		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(46)	0	(46)	2,251 (B)	2,205		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	26,185	0	26,185	2,526	28,711		
12	**NET OPERATING INCOME**	1,165	0	1,165	3,584	4,749		
13	**RATE BASE**	20,468	0	20,468		20,468		A-1(W)
14	**RATE OF RETURN**	5.69%		5.69%		23.20%		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.

1578

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
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)

	(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	27,010	0	27,010	1,447		28,457	5.36%	B-4(W),B-3(W)
3	Other Revenue	340	0	340	0		340		B-4(W)
4	**TOTAL OPERATING REVENUES**	27,350	0	27,350	1,447		28,797		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	22,123	0	22,123	0		22,123		B-5(W)
7	Depreciation net of CIAC Amort	2,276	0	2,276	0		2,276		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	1,832	0	1,832	65	(A)	1,897		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(46)	0	(46)	533	(B)	487		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	26,185	0	26,185	598		26,783		
12	**NET OPERATING INCOME**	1,165	0	1,165	849		2,014		
13	**RATE BASE**	20,468	0	20,468			20,468		A-1(W)
14	**RATE OF RETURN**	5.69%		5.69%			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.

1579

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES)
REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	43.24%	D-1(W)	
3	Rate of Return (%)	9.84%	23.20%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	20,468	20,468	A-1(W)	
6	Required / Requested Income (L3 x L5)	2,014	4,749		
7	Adjusted Income Under Present Rates	1,165	1,165	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	849	3,584		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(4,670)	
10	Revenue adjustment Before RAF (L8 / L9)	1,382	5,835		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	1,447	6,110		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	1,382	5,835		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	533	2,251		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	65	275		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	849	3,584		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%	

1580

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	1,231	0	1,231	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	488	0	488	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	488	0	488		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	112	0	112		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	112	0	112		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	112	0	112		
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)**	1,832	0	1,832		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.

1581

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

	(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	27,350	0	27,350	B-4(W)
3	Less:				
4	O & M Expenses	22,123	0	22,123	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	2,276	0	2,276	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	1,832	0	1,832	B-15(W)
8	Pre-Tax Operating Expenses	26,231	0	26,231	
9	**PRE-TAX OPERATING INCOME**	1,119	0	1,119	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	1,119	0	1,119	
12	Less:				
13	Interest Expense:				
14	Rate Base	20,468	0	20,468	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	1,034	0	1,034	C-3
17	Net Taxable Income (L11 - L16)	85	0	85	
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)	33	0	33	
20	Less:				
21	Parent Debt Adjustment	68	0	68	C-1(W)
22	Investment Tax Credit	11	0	11	C-7(W)
23	**TOTAL INCOME TAXES**	(46)	0	(46)	

1582

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Clay / Keystone 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

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	1,489,058	0	1,489,058	A-5 (W)
2	Utility Land & Land Rights	5,147	0	5,147	A-5 (W)
3	Non-Used and Useful	(205,247)	0	(205,247)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(476,843)	0	(476,843)	A-9 (W)
6	CIAC	(136,217)	0	(136,217)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	79,104	0	79,104	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	(5,858)	0	(5,858)	Vol. II
13	Deferred Taxes	(22,079)	0	(22,079)	C-7 (W)
14	Working Capital Allowance	19,098	0	19,098	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	746,163	0	746,163	

1583

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Clay / Keystone 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	267,298	0	267,298	60,400	327,698	22.60%	B-4(W), B-3(W)
3	Other Revenue	4,220	0	4,220	0	4,220		B-4(W)
4	**TOTAL OPERATING REVENUES**	271,518	0	271,518	60,400	331,918		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	152,785	0	152,785	0	152,785		B-5(W)
7	Depreciation net of CIAC Amort	44,689	0	44,689	0	44,689		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	45,560	(5,809)	39,751	2,718 (A)	42,469		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,260)	2,241	(4,019)	22,251 (B)	18,232		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	236,774	(3,568)	233,205	24,969	258,174		
12	**NET OPERATING INCOME**	34,744	3,568	38,313	35,431	73,744		
13	**RATE BASE**	746,163	0	746,163		746,163		A-1(W)
14	**RATE OF RETURN**	4.66%		5.13%		9.88%		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.

1584

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Clay / Keystone 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 [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)

	(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	267,298	0	267,298	59,851		327,149	22.39%	B-4(W),B-3(W)
3	Other Revenue	4,220	0	4,220	0		4,220		B-4(W)
4	**TOTAL OPERATING REVENUES**	271,518	0	271,518	59,851		331,369		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	152,785	0	152,785	0		152,785		B-5(W)
7	Depreciation net of CIAC Amort	44,689	0	44,689	0		44,689		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	45,560	(5,809)	39,751	2,693	(A)	42,444		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,260)	2,241	(4,019)	22,049	(B)	18,030		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	236,774	(3,568)	233,205	24,742		257,947		
12	**NET OPERATING INCOME**	34,744	3,568	38,313	35,109		73,422		
13	**RATE BASE**	746,163	0	746,163			746,163		A-1(W)
14	**RATE OF RETURN**	4.66%		5.13%			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.

1585

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Clay / Keystone 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.30%	D-1(W)	
3	Rate of Return (%)	9.84%	9.88%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	746,163	746,163	A-1(W)	
6	Required / Requested Income (L3 x L5)	73,422	73,744		
7	Adjusted Income Under Present Rates	38,313	38,313	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	35,109	35,431		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(19,369)	
10	Revenue adjustment Before RAF (L8 / L9)	57,158	57,682		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	59,851	60,400		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	57,158	57,682		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	22,049	22,251		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,693	2,718		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	35,109	35,431		B-1(W)1/3,2//3

Notes:

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	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%

1586

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Clay / Keystone 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		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%)**	12,218	0	12,218	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	4,934	0	4,934	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	4,934	0	4,934		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	28,408	0	28,408		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	28,408	0	28,408		
10	Non-used & Useful Percent			20.45%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(5,809)	(5,809)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	28,408	(5,809)	22,599		
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)**	45,560	(5,809)	39,751		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.

1587

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Clay / Keystone 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	271,518	0	271,518	B-4(W)
3	Less:				
4	O & M Expenses	152,785	0	152,785	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	44,689	0	44,689	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	45,560	(5,809)	39,751	B-15(W)
8	Pre-Tax Operating Expenses	243,034	(5,809)	237,225	
9	**PRE-TAX OPERATING INCOME**	28,484	5,809	34,293	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	28,484	5,809	34,293	
12	Less:				
13	Interest Expense:				
14	Rate Base	746,163	0	746,163	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	37,681	0	37,681	C-3
17	Net Taxable Income (L11 - L16)	(9,197)	5,809	(3,388)	
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)	(3,548)	2,241	(1,307)	
20	Less:				
21	Parent Debt Adjustment	2,340	0	2,340	C-1(W)
22	Investment Tax Credit	373	0	373	C-7(W)
23	**TOTAL INCOME TAXES**	(6,260)	2,241	(4,019)	

158

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

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	19,252	0	19,252	A-5 (W)
2	Utility Land & Land Rights	1,271	0	1,271	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(10,004)	0	(10,004)	A-9 (W)
6	CIAC	(280)	0	(280)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	43	0	43	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	(368)	0	(368)	Vol. II
13	Deferred Taxes	(211)	0	(211)	C-7 (W)
14	Working Capital Allowance	1,622	0	1,622	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	11,325	0	11,325	

1589

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
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	17,148	0	17,148	3,869	21,017	22.56%	B-4(W), B-3(W)
3	Other Revenue	555	0	555	0	555		B-4(W)
4	**TOTAL OPERATING REVENUES**	17,703	0	17,703	3,869	21,572		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	12,973	0	12,973	0	12,973		B-5(W)
7	Depreciation net of CIAC Amort	1,358	0	1,358	0	1,358		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	1,157	0	1,157	174 (A)	1,331		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	598	0	598	1,425 (B)	2,023		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	16,087	0	16,087	1,599	17,686		
12	**NET OPERATING INCOME**	1,616	0	1,616	2,270	3,886		
13	**RATE BASE**	11,325	0	11,325		11,325		A-1(W)
14	**RATE OF RETURN**	14.27%		14.27%		34.31%		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.

1590

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
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)

	(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	17,148	0	17,148	(855)		16,293	(4.99%)	B-4(W),B-3(W)
3	Other Revenue	555	0	555	0		555		B-4(W)
4	**TOTAL OPERATING REVENUES**	17,703	0	17,703	(855)		16,848		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	12,973	0	12,973	0		12,973		B-5(W)
7	Depreciation net of CIAC Amort	1,358	0	1,358	0		1,358		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	1,157	0	1,157	(38)	(A)	1,119		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	598	0	598	(315)	(B)	283		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	16,087	0	16,087	(353)		15,734		
12	**NET OPERATING INCOME**	1,616	0	1,616	(502)		1,114		
13	**RATE BASE**	11,325	0	11,325			11,325		A-1(W)
14	**RATE OF RETURN**	14.27%		14.27%			9.84%		D-1(W)

Notes:

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

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	69.89%	D-1(W)	
3	Rate of Return (%)	9.84%	34.31%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	11,325	11,325	A-1(W)	
6	Required / Requested Income (L3 x L5)	1,114	3,886		
7	Adjusted Income Under Present Rates	1,616	1,616	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	(502)	2,270		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(2,079)	
10	Revenue adjustment Before RAF (L8 / L9)	(817)	3,695		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	(855)	3,869		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(817)	3,695		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(315)	1,425		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(38)	174		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(502)	2,270		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%

1592

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	797	0	797	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	233	0	233	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	233	0	233		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	127	0	127		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	127	0	127		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	127	0	127		
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)**	1,157	0	1,157		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.

1593

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	17,703	0	17,703	B-4(W)
3	Less:				
4	O & M Expenses	12,973	0	12,973	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	1,358	0	1,358	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	1,157	0	1,157	B-15(W)
8	Pre-Tax Operating Expenses	15,489	0	15,489	
9	**PRE-TAX OPERATING INCOME**	2,214	0	2,214	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	2,214	0	2,214	
12	Less:				
13	Interest Expense:				
14	Rate Base	11,325	0	11,325	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	572	0	572	C-3
17	Net Taxable Income (L11 - L16)	1,642	0	1,642	
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)	634	0	634	
20	Less:				
21	Parent Debt Adjustment	30	0	30	C-1(W)
22	Investment Tax Credit	5	0	5	C-7(W)
23	**TOTAL INCOME TAXES**	598	0	598	

1594

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Osceola / Lake Ajay 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	356,191	0	356,191	A-5 (W)
2	Utility Land & Land Rights	3,071	0	3,071	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(70,353)	0	(70,353)	A-9 (W)
6	CIAC	(93,749)	0	(93,749)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	32,649	0	32,649	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	(505)	0	(505)	Vol. II
13	Deferred Taxes	3,992	0	3,992	C-7 (W)
14	Working Capital Allowance	5,608	0	5,608	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	236,904	0	236,904	

1595

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Osceola / Lake Ajay 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	58,933	0	58,933	13,333	72,266	22.62%	B-4(W), B-3(W)
3	Other Revenue	545	0	545	0	545		B-4(W)
4	**TOTAL OPERATING REVENUES**	59,478	0	59,478	13,333	72,811		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	44,868	0	44,868	0	44,868		B-5(W)
7	Depreciation net of CIAC Amort	9,377	0	9,377	0	9,377		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	8,631	0	8,631	600 (A)	9,231		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,575)	0	(6,575)	4,912 (B)	(1,663)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	56,301	0	56,301	5,512	61,813		
12	**NET OPERATING INCOME**	3,177	0	3,177	7,821	10,998		
13	**RATE BASE**	236,904	0	236,904		236,904		A-1(W)
14	**RATE OF RETURN**	1.34%		1.34%		4.64%		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.

1590

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Osceola / Lake Ajay 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 [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)

	(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	58,933	0	58,933	34,323		93,256	58.24%	B-4(W),B-3(W)
3	Other Revenue	545	0	545	0		545		B-4(W)
4	**TOTAL OPERATING REVENUES**	59,478	0	59,478	34,323		93,801		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	44,868	0	44,868	0		44,868		B-5(W)
7	Depreciation net of CIAC Amort	9,377	0	9,377	0		9,377		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	8,631	0	8,631	1,545	(A)	10,176		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,575)	0	(6,575)	12,644	(B)	6,069		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	56,301	0	56,301	14,189		70,490		
12	**NET OPERATING INCOME**	3,177	0	3,177	20,134		23,311		
13	**RATE BASE**	236,904	0	236,904			236,904		A-1(W)
14	**RATE OF RETURN**	1.34%		1.34%			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.

1597

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Osceola / Lake Ajay 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-1.27%	D-1(W)	
3	Rate of Return (%)	9.84%	4.64%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	236,904	236,904	A-1(W)	
6	Required / Requested Income (L3 x L5)	23,311	10,998		
7	Adjusted Income Under Present Rates	3,177	3,177	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	20,134	7,821		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(9,556)	
10	Revenue adjustment Before RAF (L8 / L9)	32,778	12,733		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	34,323	13,333		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	32,778	12,733		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	12,644	4,912		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,545	600		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	20,134	7,821		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%

1598

Note: May not cross foot due to rounding.

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

Company: SSU / Osceola / Lake Ajay 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		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%)**	2,677	0	2,677	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,812	0	1,812	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,812	0	1,812		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	4,142	0	4,142		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	4,142	0	4,142		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	4,142	0	4,142		
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)**	8,631	0	8,631		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.

1599

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Osceola / Lake Ajay 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	59,478	0	59,478	B-4(W)
3	Less:				
4	O & M Expenses	44,868	0	44,868	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	9,377	0	9,377	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	8,631	0	8,631	B-15(W)
8	Pre-Tax Operating Expenses	62,875	0	62,875	
9	**PRE-TAX OPERATING INCOME**	(3,397)	0	(3,397)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(3,397)	0	(3,397)	
12	Less:				
13	Interest Expense:				
14	Rate Base	236,904	0	236,904	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	11,964	0	11,964	C-3
17	Net Taxable Income (L11 - L16)	(15,361)	0	(15,361)	
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)	(5,926)	0	(5,926)	
20	Less:				
21	Parent Debt Adjustment	560	0	560	C-1(W)
22	Investment Tax Credit	89	0	89	C-7(W)
23	**TOTAL INCOME TAXES**	(6,575)	0	(6,575)	

1600

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

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	130,464	0	130,464	A-5 (W)
2	Utility Land & Land Rights	2,884	0	2,884	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(31,074)	0	(31,074)	A-9 (W)
6	CIAC	(15,585)	0	(15,585)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	8,714	0	8,714	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	(392)	0	(392)	Vol. II
13	Deferred Taxes	(2,395)	0	(2,395)	C-7 (W)
14	Working Capital Allowance	2,078	0	2,078	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	94,694	0	94,694	

1601

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
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	19,895	0	19,895	4,486	24,381	22.55%	B-4(W), B-3(W)
3	Other Revenue	350	0	350	0	350		B-4(W)
4	**TOTAL OPERATING REVENUES**	20,245	0	20,245	4,486	24,731		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	16,620	0	16,620	0	16,620		B-5(W)
7	Depreciation net of CIAC Amort	5,297	0	5,297	0	5,297		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	2,361	0	2,361	202 (A)	2,563		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,638)	0	(3,638)	1,653 (B)	(1,985)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	20,640	0	20,640	1,855	22,495		
12	**NET OPERATING INCOME**	(395)	0	(395)	2,631	2,236		
13	**RATE BASE**	94,694	0	94,694		94,694		A-1(W)
14	**RATE OF RETURN**	(0.42%)		(0.42%)		2.36%		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.

1602

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
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)

	(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	19,895	0	19,895	16,558	36,453	83.23%	B-4(W),B-3(W)
3	Other Revenue	350	0	350	0	350		B-4(W)
4	**TOTAL OPERATING REVENUES**	20,245	0	20,245	16,558	36,803		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	16,620	0	16,620	0	16,620		B-5(W)
7	Depreciation net of CIAC Amort	5,297	0	5,297	0	5,297		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	2,361	0	2,361	745 (A)	3,106		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,638)	0	(3,638)	6,100 (B)	2,462		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	20,640	0	20,640	6,845	27,485		
12	**NET OPERATING INCOME**	(395)	0	(395)	9,713	9,318		
13	**RATE BASE**	94,694	0	94,694		94,694		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.

1603

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-6.74%	D-1(W)	
3	Rate of Return (%)	9.84%	2.36%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	94,694	94,694	A-1(W)	
6	Required / Requested Income (L3 x L5)	9,318	2,236		
7	Adjusted Income Under Present Rates	(395)	(395)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	9,713	2,631		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(4,679)	
10	Revenue adjustment Before RAF (L8 / L9)	15,813	4,284		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	16,558	4,486		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	15,813	4,284		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	6,100	1,653		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	745	202		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	9,713	2,631		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%	

1604

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	911	0	911	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	494	0	494	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	494	0	494		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	956	0	956		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	956	0	956		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	956	0	956		
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)**	2,361	0	2,361		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.

1605

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	20,245	0	20,245	B-4(W)
3	Less:				
4	O & M Expenses	16,620	0	16,620	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	5,297	0	5,297	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	2,361	0	2,361	B-15(W)
8	Pre-Tax Operating Expenses	24,278	0	24,278	
9	**PRE-TAX OPERATING INCOME**	(4,033)	0	(4,033)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(4,033)	0	(4,033)	
12	Less:				
13	Interest Expense:				
14	Rate Base	94,694	0	94,694	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	4,782	0	4,782	C-3
17	Net Taxable Income (L11 - L16)	(8,815)	0	(8,815)	
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)	(3,400)	0	(3,400)	
20	Less:				
21	Parent Debt Adjustment	205	0	205	C-1(W)
22	Investment Tax Credit	33	0	33	C-7(W)
23	**TOTAL INCOME TAXES**	(3,638)	0	(3,638)	

1606

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	64,956	0	64,956	A-5 (W)
2	Utility Land & Land Rights	2,042	0	2,042	A-5 (W)
3	Non-Used and Useful	(363)	0	(363)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(25,957)	0	(25,957)	A-9 (W)
6	CIAC	(19,107)	0	(19,107)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	12,712	0	12,712	A-14 (W)
9	Acquisition Adjustments	8,037	0	8,037	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	(3,417)	0	(3,417)	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(505)	0	(505)	Vol. II
13	Deferred Taxes	(1,050)	0	(1,050)	C-7 (W)
14	Working Capital Allowance	3,051	0	3,051	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	40,399	0	40,399	

1607

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
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	25,336	0	25,336	5,759	31,095	22.73%	B-4(W), B-3(W)
3	Other Revenue	445	0	445	0	445		B-4(W)
4	**TOTAL OPERATING REVENUES**	25,781	0	25,781	5,759	31,540		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	24,409	0	24,409	0	24,409		B-5(W)
7	Depreciation net of CIAC Amort	2,621	0	2,621	0	2,621		B-13(W)
8	Amortization	200	0	200	0	200		B-18(W),A-21(W)
9	Taxes Other Than Income	2,808	(8)	2,800	259 (A)	3,059		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,547)	3	(2,544)	2,122 (B)	(422)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	27,491	(5)	27,486	2,381	29,867		
12	**NET OPERATING INCOME**	(1,710)	5	(1,705)	3,378	1,673		
13	**RATE BASE**	40,399	0	40,399		40,399		A-1(W)
14	**RATE OF RETURN**	(4.23%)		(4.22%)		4.14%		D-1(W)

Notes:

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

1608

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
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	25,336	0	25,336	9,683		35,019	38.22%	B-4(W),B-3(W)
3	Other Revenue	445	0	445	0		445		B-4(W)
4	**TOTAL OPERATING REVENUES**	25,781	0	25,781	9,683		35,464		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	24,409	0	24,409	0		24,409		B-5(W)
7	Depreciation net of CIAC Amort	2,621	0	2,621	0		2,621		B-13(W)
8	Amortization	200	0	200	0		200		B-18(W), A-21(W)
9	Taxes Other Than Income	2,808	(8)	2,800	436	(A)	3,236		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,547)	3	(2,544)	3,567	(B)	1,023		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	27,491	(5)	27,486	4,003		31,489		
12	**NET OPERATING INCOME**	(1,710)	5	(1,705)	5,680		3,975		
13	**RATE BASE**	40,399	0	40,399			40,399		A-1(W)
14	**RATE OF RETURN**	(4.23%)		(4.22%)			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.

1609

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-2.47%	D-1(W)	
3	Rate of Return (%)	9.84%	4.14%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	40,399	40,399	A-1(W)	
6	Required / Requested Income (L3 x L5)	3,975	1,673		
7	Adjusted Income Under Present Rates	(1,705)	(1,705)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	5,680	3,378		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(7,205)	
10	Revenue adjustment Before RAF (L8 / L9)	9,247	5,500		
11	RAF Conversion Factor	95.50%	95.50%		
12	***REVENUE ADJ. WITH RAF (L10 / L11)***	9,683	5,759		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	9,247	5,500		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	3,567	2,122		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	436	259		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	5,680	3,378		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%

1610

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	1,160	0	1,160	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	599	0	599	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	599	0	599		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,049	0	1,049		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,049	0	1,049		
10	Non-used & Useful Percent			0.79%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(8)	(8)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,049	(8)	1,041		
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)**	2,808	(8)	2,800		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.

1611

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	25,781	0	25,781	B-4(W)
3	Less:				
4	O & M Expenses	24,409	0	24,409	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	2,621	0	2,621	B-13(W)
6	Amortization	200	0	200	B-18(W), A-21(S)
7	Taxes Other Than Income	2,808	(8)	2,800	B-15(W)
8	Pre-Tax Operating Expenses	30,038	(8)	30,030	
9	**PRE-TAX OPERATING INCOME**	(4,257)	8	(4,249)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(4,257)	8	(4,249)	
12	Less:				
13	Interest Expense:				
14	Rate Base	40,399	0	40,399	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	2,040	0	2,040	C-3
17	Net Taxable Income (L11 - L16)	(6,297)	8	(6,289)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(2,429)	3	(2,426)	
20	Less:				
21	Parent Debt Adjustment	102	0	102	C-1(W)
22	Investment Tax Credit	16	0	16	C-7(W)
23	**TOTAL INCOME TAXES**	(2,547)	3	(2,544)	

1612

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Seminole / Lake Harriet 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	204,527	0	204,527	A-5 (W)
2	Utility Land & Land Rights	4,747	0	4,747	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(86,604)	0	(86,604)	A-9 (W)
6	CIAC	(64,071)	0	(64,071)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	32,117	0	32,117	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	(1,675)	0	(1,675)	Vol. II
13	Deferred Taxes	(2,497)	0	(2,497)	C-7 (W)
14	Working Capital Allowance	6,236	0	6,236	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	92,780	0	92,780	

1613

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Seminole / Lake Harriet 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 [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	51,860	0	51,860	11,821	63,681	22.79%	B-4(W), B-3(W)
3	Other Revenue	1,280	0	1,280	0	1,280		B-4(W)
4	**TOTAL OPERATING REVENUES**	53,140	0	53,140	11,821	64,961		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	49,888	0	49,888	0	49,888		B-5(W)
7	Depreciation net of CIAC Amort	7,944	0	7,944	0	7,944		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	6,365	0	6,365	532 (A)	6,897		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,445)	0	(6,445)	4,355 (B)	(2,090)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	57,752	0	57,752	4,887	62,639		
12	**NET OPERATING INCOME**	(4,612)	0	(4,612)	6,934	2,322		
13	**RATE BASE**	92,780	0	92,780		92,780		A-1(W)
14	**RATE OF RETURN**	(4.97%)		(4.97%)		2.50%		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.

1614

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Seminole / Lake Harriet 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 [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	51,860	0	51,860	23,426		75,286	45.17%	B-4(W),B-3(W)
3	Other Revenue	1,280	0	1,280	0		1,280		B-4(W)
4	**TOTAL OPERATING REVENUES**	53,140	0	53,140	23,426		76,566		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	49,888	0	49,888	0		49,888		B-5(W)
7	Depreciation net of CIAC Amort	7,944	0	7,944	0		7,944		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	6,365	0	6,365	1,054	(A)	7,419		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,445)	0	(6,445)	8,630	(B)	2,185		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	57,752	0	57,752	9,684		67,436		
12	**NET OPERATING INCOME**	(4,612)	0	(4,612)	13,742		9,130		
13	**RATE BASE**	92,780	0	92,780			92,780		A-1(W)
14	**RATE OF RETURN**	(4.97%)		(4.97%)			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.

1615

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Seminole / Lake Harriet 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-6.40%	D-1(W)	
3	Rate of Return (%)	9.84%	2.50%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	92,780	92,780	A-1(W)	
6	Required / Requested Income (L3 x L5)	9,130	2,322		
7	Adjusted Income Under Present Rates	(4,612)	(4,612)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	13,742	6,934		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(15,901)	
10	Revenue adjustment Before RAF (L8 / L9)	22,372	11,289		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	23,426	11,821		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	22,372	11,289		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	8,630	4,355		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,054	532		B-1(W)1/3,2//3
19	**NET OPERATING *INCOME ADJUSTMENT:***				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	13,742	6,934		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%	

1616

Note: May not cross foot due to rounding.

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

Company: SSU / Seminole / Lake Harriet 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) (PRESENT INCOME)	(2) 1995 TAXES OTHER THAN INCOME Per Books	(3) Adjustment	(4) Adjusted Test Year	(5) Supporting Schedules	(6) Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	2,391	0	2,391	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,878	0	1,878	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,878	0	1,878		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	2,095	0	2,095		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	2,095	0	2,095		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	2,095	0	2,095		
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)**	6,365	0	6,365		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.

1617

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Seminole / Lake Harriet 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of income taxes at present income.

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	53,140	0	53,140	B-4(W)
3	Less:				
4	O & M Expenses	49,888	0	49,888	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	7,944	0	7,944	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	6,365	0	6,365	B-15(W)
8	Pre-Tax Operating Expenses	64,197	0	64,197	
9	**PRE-TAX OPERATING INCOME**	(11,057)	0	(11,057)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(11,057)	0	(11,057)	
12	Less:				
13	Interest Expense:				
14	Rate Base	92,780	0	92,780	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	4,685	0	4,685	C-3
17	Net Taxable Income (L11 - L16)	(15,742)	0	(15,742)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(6,073)	0	(6,073)	
20	Less:				
21	Parent Debt Adjustment	321	0	321	C-1(W)
22	Investment Tax Credit	51	0	51	C-7(W)
23	**TOTAL INCOME TAXES**	(6,445)	0	(6,445)	

1618

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	21,422	0	21,422	A-5 (W)
2	Utility Land & Land Rights	51	0	51	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(7,777)	0	(7,777)	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	(71)	0	(71)	Vol. II
13	Deferred Taxes	(390)	0	(390)	C-7 (W)
14	Working Capital Allowance	621	0	621	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	13,856	0	13,856	

1619

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	5,614	0	5,614	1,274	6,888	22.69%	B-4(W), B-3(W)
3	Other Revenue	165	0	165	0	165		B-4(W)
4	**TOTAL OPERATING REVENUES**	5,779	0	5,779	1,274	7,053		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	4,968	0	4,968	0	4,968		B-5(W)
7	Depreciation net of CIAC Amort	883	0	883	0	883		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	840	0	840	57 (A)	897		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(661)	0	(661)	469 (B)	(192)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	6,030	0	6,030	526	6,556		
12	***NET OPERATING INCOME***	(251)	0	(251)	748	497		
13	**RATE BASE**	13,856	0	13,856		13,856		A-1(W)
14	**RATE OF RETURN**	(1.81%)		(1.81%)		3.58%		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.

1620

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
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)

	(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	5,614	0	5,614	2,752		8,366	49.02%	B-4(W),B-3(W)
3	Other Revenue	165	0	165	0		165		B-4(W)
4	**TOTAL OPERATING REVENUES**	5,779	0	5,779	2,752		8,531		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	4,968	0	4,968	0		4,968		B-5(W)
7	Depreciation net of CIAC Amort	883	0	883	0		883		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	840	0	840	124	(A)	964		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(661)	0	(661)	1,014	(B)	353		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	6,030	0	6,030	1,138		7,168		
12	**NET OPERATING INCOME**	(251)	0	(251)	1,614		1,363		
13	**RATE BASE**	13,856	0	13,856			13,856		A-1(W)
14	**RATE OF RETURN**	(1.81%)		(1.81%)			9.83%		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.

1621

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-3.80%	D-1(W)	
3	Rate of Return (%)	9.84%	3.58%	D-1(W)	
4	***REVENUE ADJUSTMENTS:***				
5	Rate Base	13,856	13,856	A-1(W)	
6	Required / Requested Income (L3 x L5)	1,363	497		
7	Adjusted Income Under Present Rates	(251)	(251)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	1,614	748		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(1,468)	
10	Revenue adjustment Before RAF (L8 / L9)	2,628	1,217		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	2,752	1,274		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	2,628	1,217		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,014	469		B-1(W)1/3,2//3
17	***TAXES OTHER THAN INCOME ADJUSTMENT:***				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	124	57		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	1,614	748		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%	

1622

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	260	0	260	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	208	0	208	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	208	0	208		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	372	0	372		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	372	0	372		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	372	0	372		
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)**	840	0	840		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.

1623

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	5,779	0	5,779	B-4(W)
3	Less:				
4	O & M Expenses	4,968	0	4,968	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	883	0	883	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	840	0	840	B-15(W)
8	*Pre-Tax Operating Expenses*	6,691	0	6,691	
9	**PRE-TAX OPERATING INCOME**	(912)	0	(912)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(912)	0	(912)	
12	Less:				
13	*Interest Expense:*				
14	Rate Base	13,856	0	13,856	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	700	0	700	C-3
17	Net Taxable Income (L11 - L16)	(1,612)	0	(1,612)	
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)	(622)	0	(622)	
20	Less:				
21	Parent Debt Adjustment	34	0	34	C-1(W)
22	Investment Tax Credit	5	0	5	C-7(W)
23	**TOTAL INCOME TAXES**	(661)	0	(661)	

1624

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Martin / Leilani 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

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	415,004	0	415,004	A-5 (W)
2	Utility Land & Land Rights	4,203	0	4,203	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(136,316)	0	(136,316)	A-9 (W)
6	CIAC	(125,621)	0	(125,621)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	54,243	0	54,243	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	(2,323)	0	(2,323)	Vol. II
13	Deferred Taxes	(6,354)	0	(6,354)	C-7 (W)
14	Working Capital Allowance	8,025	0	8,025	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	210,861	0	210,861	

1625

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Martin / Leilani 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	78,801	0	78,801	18,094	96,895	22.96%	B-4(W), B-3(W)
3	Other Revenue	2,800	0	2,800	0	2,800		B-4(W)
4	**TOTAL OPERATING REVENUES**	81,601	0	81,601	18,094	99,695		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	64,202	0	64,202	0	64,202		B-5(W)
7	Depreciation net of CIAC Amort	15,784	0	15,784	0	15,784		B-13(W)
8	*Amortization*	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	9,360	0	9,360	814 (A)	10,174		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(7,851)	0	(7,851)	6,666 (B)	(1,185)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	81,495	0	81,495	7,480	88,975		
12	**NET OPERATING INCOME**	106	0	106	10,614	10,720		
13	**RATE BASE**	210,861	0	210,861		210,861		A-1(W)
14	**RATE OF RETURN**	0.05%		0.05%		5.08%		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.

1626

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Martin / Leilani 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 [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	78,801	0	78,801	35,191		113,992	44.66%	B-4(W),B-3(W)
3	Other Revenue	2,800	0	2,800	0		2,800		B-4(W)
4	**TOTAL OPERATING REVENUES**	81,601	0	81,601	35,191		116,792		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	64,202	0	64,202	0		64,202		B-5(W)
7	Depreciation net of CIAC Amort	15,784	0	15,784	0		15,784		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	9,360	0	9,360	1,584	(A)	10,944		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(7,851)	0	(7,851)	12,964	(B)	5,113		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	81,495	0	81,495	14,548		96,043		
12	**NET OPERATING INCOME**	106	0	106	20,643		20,749		
13	**RATE BASE**	210,861	0	210,861			210,861		A-1(W)
14	**RATE OF RETURN**	0.05%		0.05%			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.

1627

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES)
REQUIRED AND REQUESTED

Company: SSU / Martin / Leilani 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 [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%	-0.21%	D-1(W)	
3	Rate of Return (%)	9.84%	5.08%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	210,861	210,861	A-1(W)	
6	Required / Requested Income (L3 x L5)	20,749	10,720		
7	Adjusted Income Under Present Rates	106	106	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	20,643	10,614		
9	Revenue Conversion Factor (1 - Tax Rate)	*0.61425*	*0.61425*	(17,174)	
10	Revenue adjustment Before RAF (L8 / L9)	33,607	17,280		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	35,191	18,094		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	33,607	17,280		
15	Composite Income Tax Rate	38.575%	38.575%		
16	***INCOME TAX INCREASE (L14 X L15)***	12,964	6,666		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,584	814		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	20,643	10,614		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%

1628

Note: May not cross foot due to rounding.

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

Company: SSU / Martin / Leilani 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) (PRESENT INCOME)	(2) Per Books	(3) Adjustment	(4) Adjusted Test Year	(5) Supporting Schedules	(6) Recap Schedules
		1995 TAXES OTHER THAN INCOME				
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	3,672	0	3,672	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	2,221	0	2,221	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	2,221	0	2,221		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	3,467	0	3,467		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	3,467	0	3,467		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	3,467	0	3,467		
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)**	9,360	0	9,360		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.

1629

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Martin / Leilani 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of income taxes at present income.

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	81,601	0	81,601	B-4(W)
3	*Less:*				
4	O & M Expenses	64,202	0	64,202	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	15,784	0	15,784	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	9,360	0	9,360	B-15(W)
8	Pre-Tax Operating Expenses	89,346	0	89,346	
9	**PRE-TAX OPERATING INCOME**	(7,745)	0	(7,745)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(7,745)	0	(7,745)	
12	Less:				
13	Interest Expense:				
14	Rate Base	210,861	0	210,861	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	10,648	0	10,648	C-3
17	*Net Taxable Income* (L11 - L16)	(18,393)	0	(18,393)	
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)	(7,095)	0	(7,095)	
20	Less:				
21	Parent Debt Adjustment	652	0	652	C-1(W)
22	Investment Tax Credit	104	0	104	C-7(W)
23	**TOTAL INCOME TAXES**	(7,851)	0	(7,851)	

1630

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	249,554	0	249,554	A-5 (W)
2	Utility Land & Land Rights	1,324	0	1,324	A-5 (W)
3	Non-Used and Useful	(10,177)	0	(10,177)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(93,777)	0	(93,777)	A-9 (W)
6	CIAC	(99,875)	0	(99,875)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	43,016	0	43,016	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	(1,444)	0	(1,444)	Vol. II
13	Deferred Taxes	(1,659)	0	(1,659)	C-7 (W)
14	Working Capital Allowance	6,334	0	6,334	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	93,296	0	93,296	

1631

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	51,053	0	51,053	11,606	62,659	22.73%	B-4(W), B-3(W)
3	Other Revenue	360	0	360	0	360		B-4(W)
4	**TOTAL OPERATING REVENUES**	51,413	0	51,413	11,606	63,019		
5	***OPERATING EXPENSES:***							
6	Operation and Maintenance	50,672	0	50,672	0	50,672		B-5(W)
7	Depreciation net of CIAC Amort	8,453	0	8,453	0	8,453		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	5,383	(104)	5,279	522 (A)	5,801		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(7,323)	40	(7,283)	4,276 (B)	(3,007)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	57,185	(64)	57,121	4,798	61,919		
12	**NET OPERATING INCOME**	(5,772)	64	(5,708)	6,808	1,100		
13	***RATE BASE***	*93,296*	*0*	*93,296*		*93,296*		A-1(W)
14	**RATE OF RETURN**	(6.19%)		(6.12%)		1.18%		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.

1632

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
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	51,053	0	51,053	25,380		76,433	49.71%	B-4(W),B-3(W)
3	Other Revenue	360	0	360	0		360		B-4(W)
4	**TOTAL OPERATING REVENUES**	51,413	0	51,413	25,380		76,793		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	50,672	0	50,672	0		50,672		B-5(W)
7	Depreciation net of CIAC Amort	8,453	0	8,453	0		8,453		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	5,383	(104)	5,279	1,142	(A)	6,421		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(7,323)	40	(7,283)	9,350	(B)	2,067		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	57,185	(64)	57,121	10,492		67,613		
12	**NET OPERATING INCOME**	(5,772)	64	(5,708)	14,888		9,180		
13	**RATE BASE**	93,296	0	93,296			93,296		A-1(W)
14	**RATE OF RETURN**	(6.19%)		(6.12%)			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.

1633

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-9.57%	D-1(W)	
3	Rate of Return (%)	9.84%	1.18%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	93,296	93,296	A-1(W)	
6	Required / Requested Income (L3 x L5)	9,180	1,100		
7	*Adjusted Income Under Present Rates*	(5,708)	(5,708)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	14,888	6,808		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(16,791)	
10	*Revenue adjustment Before RAF* (L8 / L9)	24,238	11,084		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	25,380	11,606		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	24,238	11,084		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	9,350	4,276		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,142	522		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	14,888	6,808		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%

1634

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	2,314	0	2,314	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,329	0	1,329	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,329	0	1,329		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,740	0	1,740		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,740	0	1,740		
10	Non-used & Useful Percent			5.95%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(104)	(104)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,740	(104)	1,636		
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)**	5,383	(104)	5,279		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.

1635

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	51,413	0	51,413	B-4(W)
3	Less:				
4	O & M Expenses	50,672	0	50,672	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	8,453	0	8,453	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	*Taxes Other Than Income*	5,383	(104)	5,279	B-15(W)
8	Pre-Tax Operating Expenses	64,508	(104)	64,404	
9	**PRE-TAX OPERATING INCOME**	(13,095)	104	(12,991)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(13,095)	104	(12,991)	
12	*Less:*				
13	Interest Expense:				
14	Rate Base	93,296	0	93,296	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	4,711	0	4,711	C-3
17	Net Taxable Income (L11 - L16)	(17,806)	104	(17,702)	
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)	(6,869)	40	(6,828)	
20	Less:				
21	Parent Debt Adjustment	392	0	392	C-1(W)
22	Investment Tax Credit	62	0	62	C-7(W)
23	**TOTAL INCOME TAXES**	(7,323)	40	(7,283)	

1636

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	1,576,707	0	1,576,707	A-5 (W)
2	Utility Land & Land Rights	57,414	0	57,414	A-5 (W)
3	Non-Used and Useful	(55,315)	0	(55,315)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(597,976)	0	(597,976)	A-9 (W)
6	CIAC	(265,299)	0	(265,299)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(27,825)	(27,825)	A-12 (W)
8	Accumulated Amortization of CIAC	59,945	0	59,945	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	(1,723)	0	(1,723)	Vol. II
13	Deferred Taxes	(17,621)	0	(17,621)	C-7 (W)
14	Working Capital Allowance	14,194	3,048	17,242	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	770,326	(24,777)	745,549	

1637

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
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	171,075	0	171,075	38,773	209,848	22.66%	B-4(W), B-3(W)
3	Other Revenue	2,180	0	2,180	0	2,180		B-4(W)
4	**TOTAL OPERATING REVENUES**	173,255	0	173,255	38,773	212,028		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	113,555	24,387	137,942	0	137,942		B-5(W)
7	Depreciation net of CIAC Amort	47,228	0	47,228	0	47,228		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	*Taxes Other Than Income*	23,984	169	24,153	1,745 (A)	25,898		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(22,319)	(8,990)	(31,309)	14,284 (B)	(17,025)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	162,448	15,566	178,014	16,029	194,043		
12	**NET OPERATING INCOME**	10,807	(15,566)	(4,759)	22,744	17,985		
13	**RATE BASE**	770,326	(24,777)	745,549		745,549		A-1(W)
14	**RATE OF RETURN**	1.40%		(0.64%)		2.41%		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.

1638

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
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	171,075	0	171,075	133,174		304,249	77.85%	B-4(W),B-3(W)
3	Other Revenue	2,180	0	2,180	0		2,180		B-4(W)
4	**TOTAL OPERATING REVENUES**	173,255	0	173,255	133,174		306,429		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	113,555	24,387	137,942	0		137,942		B-5(W)
7	Depreciation net of CIAC Amort	47,228	0	47,228	0		47,228		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	23,984	169	24,153	5,993	(A)	30,146		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(22,319)	(8,990)	(31,309)	49,060	(B)	17,751		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	162,448	15,566	178,014	55,053		233,067		
12	**NET OPERATING INCOME**	10,807	(15,566)	(4,759)	78,121		73,362		
13	**RATE BASE**	770,326	(24,777)	745,549			745,549		A-1(W)
14	**RATE OF RETURN**	1.40%		(0.64%)			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.

1639

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-6.61%	D-1(W)	
3	Rate of Return (%)	9.84%	2.41%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	745,549	745,549	A-1(W)	
6	Required / Requested Income (L3 x L5)	73,362	17,985		
7	Adjusted Income Under Present Rates	(4,759)	(4,759)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	78,121	22,744		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(41,787)	
10	Revenue adjustment Before RAF (L8 / L9)	127,181	37,028		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	133,174	38,773		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	127,181	37,028		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	49,060	14,284		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	5,993	1,745		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	78,121	22,744		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%	

1640

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	7,796	0	7,796	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	4,915	0	4,915	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	4,915	0	4,915		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	11,273	0	11,273		
8	Non-used & Useful Property Tax Add-back (1)		932	932		
9	Adjusted Real Estate & Personal Property Tax	11,273	932	12,205		
10	Non-used & Useful Percent			6.25%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(763)	(763)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	11,273	169	11,442		
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)**	23,984	169	24,153		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.

1641

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	173,255	0	173,255	B-4(W)
3	Less:				
4	O & M Expenses	113,555	24,387	137,942	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	47,228	0	47,228	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	23,984	169	24,153	B-15(W)
8	Pre-Tax Operating Expenses	184,767	24,556	209,323	
9	**PRE-TAX OPERATING INCOME**	(11,512)	(24,556)	(36,068)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(11,512)	(24,556)	(36,068)	
12	Less:				
13	Interest Expense:				
14	Rate Base	770,326	(24,777)	745,549	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	38,901	(1,251)	37,650	C-3
17	Net Taxable Income (L11 - L16)	(50,413)	(23,305)	(73,718)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(19,447)	(8,990)	(28,437)	
20	Less:				
21	Parent Debt Adjustment	2,477	0	2,477	C-1(W)
22	Investment Tax Credit	395	0	395	C-7(W)
23	**TOTAL INCOME TAXES**	(22,319)	(8,990)	(31,309)	

1642

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	8,222,015	0	8,222,015	A-5 (W)
2	Utility Land & Land Rights	111,866	0	111,866	A-5 (W)
3	Non-Used and Useful	(2,035,655)	0	(2,035,655)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(1,432,685)	0	(1,432,685)	A-9 (W)
6	CIAC	(1,192,486)	0	(1,192,486)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(43,860)	(43,860)	A-12 (W)
8	Accumulated Amortization of CIAC	188,196	0	188,196	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	(1,456,521)	0	(1,456,521)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(14,937)	0	(14,937)	Vol. II
13	Deferred Taxes	189,132	0	189,132	C-7 (W)
14	Working Capital Allowance	43,577	0	43,577	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	2,622,502	(43,860)	2,578,642	

1643

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
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	901,746	0	901,746	204,540	1,106,286	22.68%	B-4(W), B-3(W)
3	Other Revenue	14,275	0	14,275	0	14,275		B-4(W)
4	**TOTAL OPERATING REVENUES**	916,021	0	916,021	204,540	1,120,561		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	348,617	0	348,617	0	348,617		B-5(W)
7	Depreciation net of CIAC Amort	113,321	0	113,321	0	113,321		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	167,600	(27,730)	139,870	9,204 (A)	149,074		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	44,446	11,551	55,997	75,351 (B)	131,348		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	673,984	(16,179)	657,805	84,555	742,360		
12	**NET OPERATING INCOME**	242,037	16,179	258,216	119,985	378,201		
13	**RATE BASE**	2,622,502	(43,860)	2,578,642		2,578,642		A-1(W)
14	**RATE OF RETURN**	9.23%		10.01%		14.67%		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.

1644

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
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)

	(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	901,746	0	901,746	(7,634)		894,112	(0.85%)	B-4(W),B-3(W)
3	Other Revenue	14,275	0	14,275	0		14,275		B-4(W)
4	**TOTAL OPERATING REVENUES**	916,021	0	916,021	(7,634)		908,387		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	348,617	0	348,617	0		348,617		B-5(W)
7	Depreciation net of CIAC Amort	113,321	0	113,321	0		113,321		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	167,600	(27,730)	139,870	(344)	(A)	139,526		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	44,446	11,551	55,997	(2,812)	(B)	53,185		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	673,984	(16,179)	657,805	(3,156)		654,649		
12	**NET OPERATING INCOME**	242,037	16,179	258,216	(4,478)		253,738		
13	**RATE BASE**	2,622,502	(43,860)	2,578,642			2,578,642		A-1(W)
14	**RATE OF RETURN**	9.23%		10.01%			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.

1645

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	22.77%	D-1(W)	
3	Rate of Return (%)	9.84%	14.67%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	2,578,642	2,578,642	A-1(W)	
6	Required / Requested Income (L3 x L5)	253,738	378,201		
7	Adjusted Income Under Present Rates	258,216	258,216	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	(4,478)	119,985		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	62,880	
10	Revenue adjustment Before RAF (L8 / L9)	(7,290)	195,336		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	(7,634)	204,540		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(7,290)	195,336		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(2,812)	75,351		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(344)	9,204		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(4,478)	119,985		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%	

1646

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	41,221	0	41,221	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	13,460	0	13,460	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	13,460	0	13,460		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	112,918	0	112,918		
8	Non-used & Useful Property Tax Add-back (1)		50,779	50,779		
9	Adjusted Real Estate & Personal Property Tax	112,918	50,779	163,697		
10	Non-used & Useful Percent			47.96%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(78,509)	(78,509)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	112,918	(27,730)	85,188		
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)**	167,600	(27,730)	139,870		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.

1647

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	***PRE-TAX OPERATING INCOME:***				
2	Operating Revenues	916,021	0	916,021	B-4(W)
3	Less:				
4	O & M Expenses	348,617	0	348,617	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	113,321	0	113,321	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	167,600	(27,730)	139,870	B-15(W)
8	Pre-Tax Operating Expenses	629,538	(27,730)	601,808	
9	**PRE-TAX OPERATING INCOME**	286,483	27,730	314,213	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	286,483	27,730	314,213	
12	Less:				
13	Interest Expense:				
14	Rate Base	2,622,502	(43,860)	2,578,642	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	132,436	(2,215)	130,221	C-3
17	Net Taxable Income (L11 - L16)	154,047	29,945	183,992	
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)	59,424	11,551	70,975	
20	Less:				
21	Parent Debt Adjustment	12,919	0	12,919	C-1(W)
22	Investment Tax Credit	2,059	0	2,059	C-7(W)
23	**TOTAL INCOME TAXES**	44,446	11,551	55,997	

: 1648

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	669,506	0	669,506	A-5 (W)
2	Utility Land & Land Rights	5,903	0	5,903	A-5 (W)
3	Non-Used and Useful	(20,638)	0	(20,638)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(297,336)	0	(297,336)	A-9 (W)
6	CIAC	(80,766)	0	(80,766)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	27,836	0	27,836	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	(3,868)	0	(3,868)	Vol. II
13	Deferred Taxes	(10,668)	0	(10,668)	C-7 (W)
14	Working Capital Allowance	12,439	0	12,439	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	302,408	0	302,408	

1649

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
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	145,404	0	145,404	33,256	178,660	22.87%	B-4(W), B-3(W)
3	Other Revenue	3,890	0	3,890	0	3,890		B-4(W)
4	**TOTAL OPERATING REVENUES**	149,294	0	149,294	33,256	182,550		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	99,512	0	99,512	0	99,512		B-5(W)
7	Depreciation net of CIAC Amort	26,190	0	26,190	0	26,190		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	16,725	(419)	16,306	1,497 (A)	17,803		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,462)	162	(4,300)	12,251 (B)	7,951		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	137,966	(257)	137,708	13,748	151,456		
12	**NET OPERATING INCOME**	11,328	257	11,586	19,508	31,094		
13	**RATE BASE**	302,408	0	302,408		302,408		A-1(W)
14	**RATE OF RETURN**	3.75%		3.83%		10.28%		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.

1650

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
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)

	(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	145,404	0	145,404	30,976		176,380	21.30%	B-4(W),B-3(W)
3	Other Revenue	3,890	0	3,890	0		3,890		B-4(W)
4	**TOTAL OPERATING REVENUES**	149,294	0	149,294	30,976		180,270		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	99,512	0	99,512	0		99,512		B-5(W)
7	Depreciation net of CIAC Amort	26,190	0	26,190	0		26,190		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	16,725	(419)	16,306	1,394	(A)	17,700		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,462)	162	(4,300)	11,411	(B)	7,111		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	137,966	(257)	137,708	12,805		150,513		
12	**NET OPERATING INCOME**	11,328	257	11,586	18,171		29,757		
13	**RATE BASE**	302,408	0	302,408			302,408		A-1(W)
14	**RATE OF RETURN**	3.75%		3.83%			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.

1651

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	12.26%	D-1(W)	
3	*Rate of Return (%)*	9.84%	10.28%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	302,408	302,408	A-1(W)	
6	Required / Requested Income (L3 x L5)	29,757	31,094		
7	Adjusted Income Under Present Rates	11,586	11,586	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	18,171	19,508		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(20,174)	
10	Revenue adjustment Before RAF (L8 / L9)	29,582	31,759		
11	*RAF Conversion Factor*	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	30,976	33,256		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	29,582	31,759		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	11,411	12,251		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,394	1,497		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	18,171	19,508		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%	

1652

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	6,718	0	6,718	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	3,568	0	3,568	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	3,568	0	3,568		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	6,439	0	6,439		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	6,439	0	6,439		
10	Non-used & Useful Percent			6.50%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(419)	(419)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	6,439	(419)	6,020		
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)**	16,725	(419)	16,306		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.

1653

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	149,294	0	149,294	B-4(W)
3	Less:				
4	O & M Expenses	99,512	0	99,512	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	26,190	0	26,190	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	16,725	(419)	16,306	B-15(W)
8	*Pre-Tax Operating Expenses*	142,428	(419)	142,009	
9	**PRE-TAX OPERATING INCOME**	6,866	419	7,285	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	6,866	419	7,285	
12	Less:				
13	Interest Expense:				
14	Rate Base	302,408	0	302,408	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	15,272	0	15,272	C-3
17	Net Taxable Income (L11 - L16)	(8,406)	419	(7,987)	
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)	(3,242)	162	(3,081)	
20	Less:				
21	Parent Debt Adjustment	1,052	0	1,052	C-1(W)
22	Investment Tax Credit	168	0	168	C-7(W)
23	**TOTAL INCOME TAXES**	(4,462)	162	(4,300)	

1654

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

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	99,472	0	99,472	A-5 (W)
2	Utility Land & Land Rights	503	0	503	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(18,477)	0	(18,477)	A-9 (W)
6	CIAC	(4,005)	0	(4,005)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	1,552	0	1,552	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	(214)	0	(214)	Vol. II
13	Deferred Taxes	(1,865)	0	(1,865)	C-7 (W)
14	Working Capital Allowance	1,580	0	1,580	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	78,546	0	78,546	

1655

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	15,156	0	15,156	3,423	18,579	22.59%	B-4(W), B-3(W)
3	Other Revenue	60	0	60	0	60		B-4(W)
4	**TOTAL OPERATING REVENUES**	15,216	0	15,216	3,423	18,639		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	12,638	0	12,638	0	12,638		B-5(W)
7	Depreciation net of CIAC Amort	3,417	0	3,417	0	3,417		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	1,574	0	1,574	154 (A)	1,728		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,642)	0	(2,642)	1,261 (B)	(1,381)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	14,987	0	14,987	1,415	16,402		
12	**NET OPERATING INCOME**	229	0	229	2,008	2,237		
13	**RATE BASE**	78,546	0	78,546		78,546		A-1(W)
14	**RATE OF RETURN**	0.29%		0.29%		2.85%		D-1(W)

Notes:

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

1656

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
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	15,156	0	15,156	12,785	27,941	84.36%	B-4(W),B-3(W)
3	Other Revenue	60	0	60	0	60		B-4(W)
4	**TOTAL OPERATING REVENUES**	15,216	0	15,216	12,785	28,001		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	12,638	0	12,638	0	12,638		B-5(W)
7	Depreciation net of CIAC Amort	3,417	0	3,417	0	3,417		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	1,574	0	1,574	575 (A)	2,149		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,642)	0	(2,642)	4,710 (B)	2,068		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	14,987	0	14,987	5,285	20,272		
12	**NET OPERATING INCOME**	229	0	229	7,500	7,729		
13	**RATE BASE**	78,546	0	78,546		78,546		A-1(W)
14	**RATE OF RETURN**	0.29%		0.29%		9.84%		D-1(W)

Notes:

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

1657

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-5.57%	D-1(W)	
3	Rate of Return (%)	9.84%	2.85%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	78,546	78,546	A-1(W)	
6	Required / Requested Income (L3 x L5)	7,729	2,237		
7	Adjusted Income Under Present Rates	229	229	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	7,500	2,008		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(3,040)	
10	Revenue adjustment Before RAF (L8 / L9)	12,210	3,269		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	12,785	3,423		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	12,210	3,269		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	4,710	1,261		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	575	154		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	7,500	2,008		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%	

1658

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	685	0	685	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	484	0	484	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	484	0	484		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	405	0	405		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	405	0	405		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	405	0	405		
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)**	1,574	0	1,574		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.

1659

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	15,216	0	15,216	B-4(W)
3	Less:				
4	O & M Expenses	12,638	0	12,638	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	3,417	0	3,417	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	1,574	0	1,574	B-15(W)
8	Pre-Tax Operating Expenses	17,629	0	17,629	
9	**PRE-TAX OPERATING INCOME**	(2,413)	0	(2,413)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(2,413)	0	(2,413)	
12	Less:				
13	Interest Expense:				
14	Rate Base	78,546	0	78,546	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	*Total Interest Expense*	3,967	0	3,967	C-3
17	Net Taxable Income (L11 - L16)	(6,380)	0	(6,380)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(2,461)	0	(2,461)	
20	Less:				
21	Parent Debt Adjustment	156	0	156	C-1(W)
22	Investment Tax Credit	25	0	25	C-7(W)
23	**TOTAL INCOME TAXES**	(2,642)	0	(2,642)	

1660

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Citrus / Oak 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

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	185,708	0	185,708	A-5 (W)
2	Utility Land & Land Rights	3,431	0	3,431	A-5 (W)
3	Non-Used and Useful	(5,513)	0	(5,513)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(72,024)	0	(72,024)	A-9 (W)
6	CIAC	(45,688)	0	(45,688)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	22,505	0	22,505	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	(850)	0	(850)	Vol. II
13	Deferred Taxes	(2,505)	0	(2,505)	C-7 (W)
14	Working Capital Allowance	2,870	0	2,870	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	87,935	0	87,935	

1661

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Citrus / Oak 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 [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	36,368	0	36,368	8,186	44,554	22.51%	B-4(W), B-3(W)
3	Other Revenue	260	0	260	0	260		B-4(W)
4	**TOTAL OPERATING REVENUES**	36,628	0	36,628	8,186	44,814		
5	***OPERATING EXPENSES:***							
6	Operation and Maintenance	22,960	0	22,960	0	22,960		B-5(W)
7	Depreciation net of CIAC Amort	5,617	0	5,617	0	5,617		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	3,627	(130)	3,497	368 (A)	3,865		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(345)	50	(295)	3,016 (B)	2,721		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	31,859	(80)	31,780	3,384	35,164		
12	**NET OPERATING INCOME**	4,769	80	4,848	4,802	9,650		
13	***RATE BASE***	87,935	0	87,935		87,935		A-1(W)
14	**RATE OF RETURN**	5.42%		5.51%		10.97%		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.

1662

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Citrus / Oak 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 [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)

	(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	36,368	0	36,368	6,487		42,855	17.84%	B-4(W),B-3(W)
3	Other Revenue	260	0	260	0		260		B-4(W)
4	**TOTAL OPERATING REVENUES**	36,628	0	36,628	6,487		43,115		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	22,960	0	22,960	0		22,960		B-5(W)
7	Depreciation net of CIAC Amort	5,617	0	5,617	0		5,617		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	3,627	(130)	3,497	292	(A)	3,789		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(345)	50	(295)	2,390	(B)	2,095		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	31,859	(80)	31,780	2,682		34,462		
12	**NET OPERATING INCOME**	4,769	80	4,848	3,805		8,653		
13	**RATE BASE**	87,935	0	87,935			87,935		A-1(W)
14	**RATE OF RETURN**	5.42%		5.51%			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.

1663

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Citrus / Oak 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	13.92%	D-1(W)	
3	Rate of Return (%)	9.84%	10.97%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	87,935	87,935	A-1(W)	
6	Required / Requested Income (L3 x L5)	8,653	9,650		
7	Adjusted Income Under Present Rates	4,848	4,848	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	3,805	4,802		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(2,969)	
10	Revenue adjustment Before RAF (L8 / L9)	6,195	7,818		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	6,487	8,186		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	6,195	7,818		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	2,390	3,016		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	292	368		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	3,805	4,802		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%	

1664

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Oak 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		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%)**	1,648	0	1,648	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	853	0	853	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	853	0	853		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,127	0	1,127		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,127	0	1,127		
10	Non-used & Useful Percent			11.54%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(130)	(130)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,127	(130)	997		
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)**	3,627	(130)	3,497		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.

1665

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	36,628	0	36,628	B-4(W)
3	Less:				
4	O & M Expenses	22,960	0	22,960	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	5,617	0	5,617	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	3,627	(130)	3,497	B-15(W)
8	Pre-Tax Operating Expenses	32,205	(130)	32,075	
9	**PRE-TAX OPERATING INCOME**	4,423	130	4,553	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	4,423	130	4,553	
12	Less:				
13	Interest Expense:				
14	*Rate Base*	87,935	0	87,935	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	4,441	0	4,441	C-3
17	Net Taxable Income (L11 - L16)	(18)	130	112	
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)	50	43	
20	Less:				
21	Parent Debt Adjustment	292	0	292	C-1(W)
22	Investment Tax Credit	47	0	47	C-7(W)
23	**TOTAL INCOME TAXES**	(345)	50	(295)	

1666

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

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	74,707	0	74,707	A-5 (W)
2	Utility Land & Land Rights	2,413	0	2,413	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(52,371)	0	(52,371)	A-9 (W)
6	CIAC	(2,835)	0	(2,835)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	510	0	510	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	(1,206)	0	(1,206)	Vol. II
13	Deferred Taxes	519	0	519	C-7 (W)
14	Working Capital Allowance	4,758	0	4,758	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	26,494	0	26,494	

1667

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	47,361	0	47,361	10,740	58,101	22.68%	B-4(W), B-3(W)
3	Other Revenue	1,530	0	1,530	0	1,530		B-4(W)
4	**TOTAL OPERATING REVENUES**	48,891	0	48,891	10,740	59,631		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	38,064	0	38,064	0	38,064		B-5(W)
7	Depreciation net of CIAC Amort	4,635	0	4,635	0	4,635		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	3,371	0	3,371	483 (A)	3,854		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	436	0	436	3,957 (B)	4,393		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	46,506	0	46,506	4,440	50,946		
12	**NET OPERATING INCOME**	2,385	0	2,385	6,300	8,685		
13	**RATE BASE**	26,494	0	26,494		26,494		A-1(W)
14	**RATE OF RETURN**	9.00%		9.00%		32.76%		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.

1668

10/2/95 10:31 AM 801W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Brevard / Oakwood
Docket No.: 950495-WS
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)

	(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	47,361	0	47,361	378		47,739	0.80%	B-4(W),B-3(W)
3	Other Revenue	1,530	0	1,530	0		1,530		B-4(W)
4	**TOTAL OPERATING REVENUES**	48,891	0	48,891	378		49,269		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	38,064	0	38,064	0		38,064		B-5(W)
7	Depreciation net of CIAC Amort	4,635	0	4,635	0		4,635		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	3,371	0	3,371	17	(A)	3,388		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	436	0	436	139	(B)	575		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	46,506	0	46,506	156		46,662		
12	**NET OPERATING INCOME**	2,385	0	2,385	222		2,607		
13	**RATE BASE**	26,494	0	26,494			26,494		A-1(W)
14	**RATE OF RETURN**	9.00%		9.00%			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.

1669

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	66.21%	D-1(W)	
3	Rate of Return (%)	9.84%	32.78%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	26,494	26,494	A-1(W)	
6	Required / Requested Income (L3 x L5)	2,607	8,685		
7	Adjusted Income Under Present Rates	2,385	2,385	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	222	6,300		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(7,872)	
10	Revenue adjustment Before RAF (L8 / L9)	361	10,257		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	378	10,740		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	361	10,257		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	139	3,957		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	17	483		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	222	6,300		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%

1670

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) (PRESENT INCOME)	(2) Per Books	(3) Adjustment	(4) Adjusted Test Year	(5) Supporting Schedules	(6) Recap Schedules
		1995 TAXES OTHER THAN INCOME				
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	2,200	0	2,200	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	838	0	838	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	838	0	838		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	333	0	333		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	333	0	333		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	333	0	333		
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)**	3,371	0	3,371		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.

1671

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	48,891	0	48,891	B-4(W)
3	Less:				
4	O & M Expenses	38,064	0	38,064	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	4,635	0	4,635	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	3,371	0	3,371	B-15(W)
8	*Pre-Tax Operating Expenses*	46,070	0	46,070	
9	**PRE-TAX OPERATING INCOME**	2,821	0	2,821	
10	**INCOME TAX COMPUTATION:**				
11	*Pre-Tax Operating Income*	2,821	0	2,821	
12	Less:				
13	Interest Expense:				
14	Rate Base	26,494	0	26,494	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	1,338	0	1,338	C-3
17	Net Taxable Income (L11 - L16)	1,483	0	1,483	
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)	572	0	572	
20	Less:				
21	Parent Debt Adjustment	117	0	117	C-1(W)
22	Investment Tax Credit	19	0	19	C-7(W)
23	**TOTAL INCOME TAXES**	436	0	436	

1672

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

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	308,509	0	308,509	A-5 (W)
2	Utility Land & Land Rights	107	0	107	A-5 (W)
3	Non-Used and Useful	(1,463)	0	(1,463)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(38,774)	0	(38,774)	A-9 (W)
6	CIAC	(5,928)	0	(5,928)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	479	0	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	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(202)	0	(202)	Vol. II
13	Deferred Taxes	940	0	940	C-7 (W)
14	Working Capital Allowance	2,003	0	2,003	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	265,671	0	265,671	

1673

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lake / Palisades Country Club
Docket No.: 950495-WS
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	62,136	0	62,136	14,105	76,241	22.70%	B-4(W), B-3(W)
3	Other Revenue	635	0	635	0	635		B-4(W)
4	**TOTAL OPERATING REVENUES**	62,771	0	62,771	14,105	76,876		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	16,021	0	16,021	0	16,021		B-5(W)
7	Depreciation net of *CIAC Amort*	12,149	0	12,149	0	12,149		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	3,672	(1)	3,671	635 (A)	4,306		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	6,194	0	6,194	5,196 (B)	11,390		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	38,036	(1)	38,035	5,831	43,866		
12	**NET OPERATING INCOME**	24,735	1	24,736	8,274	33,010		
13	**RATE BASE**	265,671	0	265,671		265,671		A-1(W)
14	**RATE OF RETURN**	9.31%		9.31%		12.43%		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.

1674

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Palisades Country Club
Docket No.: 950495-WS
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)

	(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	62,136	0	62,136	2,397		64,533	3.86%	B-4(W),B-3(W)
3	Other Revenue	635	0	635	0		635		B-4(W)
4	**TOTAL OPERATING REVENUES**	62,771	0	62,771	2,397		65,168		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	16,021	0	16,021	0		16,021		B-5(W)
7	Depreciation net of CIAC Amort	12,149	0	12,149	0		12,149		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	3,672	(1)	3,671	108	(A)	3,779		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	6,194	0	6,194	883	(B)	7,077		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	38,036	(1)	38,035	991		39,026		
12	**NET OPERATING INCOME**	24,735	1	24,736	1,406		26,142		
13	**RATE BASE**	265,671	0	265,671			265,671		A-1(W)
14	**RATE OF RETURN**	9.31%		9.31%			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.

1675

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	17.40%	D-1(W)	
3	Rate of Return (%)	9.84%	12.43%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	265,671	265,671	A-1(W)	
6	Required / Requested Income (L3 x L5)	26,142	33,010		
7	Adjusted Income Under Present Rates	24,736	24,736	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	1,406	8,274		
9	*Revenue Conversion Factor (1 - Tax Rate)*	0.61425	0.61425	11,266	
10	Revenue adjustment Before RAF (L8 / L9)	2,289	13,470		
11	RAF Conversion Factor	95.50%	95.50%		
12	***REVENUE ADJ. WITH RAF (L10 / L11)***	2,397	14,105		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	2,289	13,470		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	883	5,196		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	108	635		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	1,406	8,274		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%	

1676

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	2,825	0	2,825	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	607	0	607	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	607	0	607		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	240	0	240		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	240	0	240		
10	Non-used & Useful Percent			0.52%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(1)	(1)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	240	(1)	239		
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)**	3,672	(1)	3,671		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.

1677

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) Per Books	(3) 1995 INCOME TAXES Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	62,771	0	62,771	B-4(W)
3	Less:				
4	O & M Expenses	16,021	0	16,021	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	12,149	0	12,149	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	3,672	(1)	3,671	B-15(W)
8	Pre-Tax Operating Expenses	31,842	(1)	31,841	
9	**PRE-TAX OPERATING INCOME**	30,929	1	30,930	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	30,929	1	30,930	
12	Less:				
13	Interest Expense:				
14	Rate Base	265,671	0	265,671	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	13,416	0	13,416	C-3
17	Net Taxable Income (L11 - L16)	17,513	1	17,514	
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)	6,756	0	6,756	
20	Less:				
21	Parent Debt Adjustment	485	0	485	C-1(W)
22	Investment Tax Credit	77	0	77	C-7(W)
23	**TOTAL INCOME TAXES**	6,194	0	6,194	

1678

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	145,984	0	145,984	A-5 (W)
2	Utility Land & Land Rights	6,334	0	6,334	A-5 (W)
3	Non-Used and Useful	(2,262)	0	(2,262)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(41,953)	0	(41,953)	A-9 (W)
6	CIAC	(18,367)	0	(18,367)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	4,926	0	4,926	A-14 (W)
9	Acquisition Adjustments	(30,746)	0	(30,746)	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	11,840	0	11,840	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(588)	0	(588)	Vol. II
13	Deferred Taxes	472	0	472	C-7 (W)
14	Working Capital Allowance	2,582	0	2,582	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	78,221	0	78,221	

1679

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	***OPERATING REVENUES:***							
2	Water Sales	24,392	0	24,392	5,522	29,914	22.64%	B-4(W), B-3(W)
3	Other Revenue	650	0	650	0	650		B-4(W)
4	**TOTAL OPERATING REVENUES**	25,042	0	25,042	5,522	30,564		
5	***OPERATING EXPENSES:***							
6	Operation and Maintenance	20,656	0	20,656	0	20,656		B-5(W)
7	Depreciation net of CIAC Amort	5,441	0	5,441	0	5,441		B-13(W)
8	Amortization	(596)	0	(596)	0	(596)		B-18(W),A-21(W)
9	*Taxes Other Than Income*	2,423	(17)	2,406	248 (A)	2,654		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,901)	7	(2,895)	2,034 (B)	(861)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	25,023	(10)	25,012	2,282	27,294		
12	**NET OPERATING INCOME**	19	10	30	3,240	3,270		
13	**RATE BASE**	78,221	0	78,221		78,221		A-1(W)
14	**RATE OF RETURN**	0.02%		0.04%		4.18%		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.

1680

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
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	24,392	0	24,392	13,070		37,462	53.58%	B-4(W),B-3(W)
3	Other Revenue	650	0	650	0		650		B-4(W)
4	**TOTAL OPERATING REVENUES**	25,042	0	25,042	13,070		38,112		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	20,656	0	20,656	0		20,656		B-5(W)
7	Depreciation net of CIAC Amort	5,441	0	5,441	0		5,441		B-13(W)
8	Amortization	(596)	0	(596)	0		(596)		B-18(W), A-21(W)
9	Taxes Other Than Income	2,423	(17)	2,406	588	(A)	2,994		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,901)	7	(2,895)	4,815	(B)	1,920		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	25,023	(10)	25,012	5,403		30,415		
12	**NET OPERATING INCOME**	19	10	30	7,667		7,697		
13	**RATE BASE**	78,221	0	78,221			78,221		A-1(W)
14	**RATE OF RETURN**	0.02%		0.04%			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.

1681

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
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%	-2.37%	D-1(W)	
3	Rate of Return (%)	9.84%	4.18%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	78,221	78,221	A-1(W)	
6	Required / Requested Income (L3 x L5)	7,697	3,270		
7	Adjusted Income Under Present Rates	30	30	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	7,667	3,240		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(5,244)	
10	Revenue adjustment Before RAF (L8 / L9)	12,482	5,274		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	13,070	5,522		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	12,482	5,274		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	4,815	2,034		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	588	248		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	7,667	3,240		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%

1682

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	1,127	0	1,127	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	697	0	697	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	697	0	697		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	599	0	599		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	599	0	599		
10	Non-used & Useful Percent			2.84%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(17)	(17)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	599	(17)	582		
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)**	2,423	(17)	2,406		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.

1683

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	25,042	0	25,042	B-4(W)
3	Less:				
4	O & M Expenses	20,656	0	20,656	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	5,441	0	5,441	B-13(W)
6	Amortization	(596)	0	(596)	B-18(W), A-21(S)
7	Taxes Other Than Income	2,423	(17)	2,406	B-15(W)
8	Pre-Tax Operating Expenses	27,924	(17)	27,907	
9	**PRE-TAX OPERATING INCOME**	(2,882)	17	(2,865)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(2,882)	17	(2,865)	
12	Less:				
13	Interest Expense:				
14	Rate Base	78,221	0	78,221	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	3,950	0	3,950	C-3
17	Net Taxable Income (L11 - L16)	(6,832)	17	(6,815)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(2,635)	7	(2,629)	
20	Less:				
21	Parent Debt Adjustment	229	0	229	C-1(W)
22	Investment Tax Credit	37	0	37	C-7(W)
23	**TOTAL INCOME TAXES**	(2,901)	7	(2,895)	

1684

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Pasco / Palm 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	409,430	0	409,430	A-5 (W)
2	Utility Land & Land Rights	24,970	0	24,970	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	--
5	Accumulated Depreciation	(166,393)	0	(166,393)	A-9 (W)
6	CIAC	(148,473)	0	(148,473)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	62,539	0	62,539	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	(7,046)	0	(7,046)	Vol. II
13	Deferred Taxes	(4,843)	0	(4,843)	C-7 (W)
14	Working Capital Allowance	28,820	0	28,820	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	199,003	0	199,003	

1685

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Pasco / Palm 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 [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	428,360	0	428,360	97,329	525,689	22.72%	B-4(W), B-3(W)
3	Other Revenue	4,400	0	4,400	0	4,400		B-4(W)
4	**TOTAL OPERATING REVENUES**	432,760	0	432,760	97,329	530,089		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	230,563	0	230,563	0	230,563		B-5(W)
7	Depreciation net of CIAC Amort	22,898	0	22,898	0	22,898		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	27,221	0	27,221	4,380 (A)	31,601		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	54,042	0	54,042	35,855 (B)	89,897		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	334,723	0	334,723	40,235	374,958		
12	**NET OPERATING INCOME**	98,037	0	98,037	57,094	155,131		
13	**RATE BASE**	199,003	0	199,003		199,003		A-1(W)
14	**RATE OF RETURN**	49.26%		49.26%		77.95%		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.

1686

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Pasco / Palm 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 [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	428,360	0	428,360	(133,743)	294,617	(31.22%)	B-4(W),B-3(W)
3	Other Revenue	4,400	0	4,400	0	4,400		B-4(W)
4	**TOTAL OPERATING REVENUES**	432,760	0	432,760	(133,743)	299,017		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	230,563	0	230,563	0	230,563		B-5(W)
7	Depreciation net of CIAC Amort	22,898	0	22,898	0	22,898		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	27,221	0	27,221	(6,018) (A)	21,203		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	54,042	0	54,042	(49,270) (B)	4,772		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	334,723	0	334,723	(55,288)	279,435		
12	**NET OPERATING INCOME**	98,037	0	98,037	(78,455)	19,582		
13	**RATE BASE**	199,003	0	199,003		199,003		A-1(W)
14	**RATE OF RETURN**	49.26%		49.26%		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.

1687

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES)
REQUIRED AND REQUESTED

Company: SSU / Pasco / Palm 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	174.54%	D-1(W)	
3	Rate of Return (%)	9.84%	77.95%	D-1(W)	
4	***REVENUE ADJUSTMENTS:***				
5	Rate Base	199,003	199,003	A-1(W)	
6	Required / Requested Income (L3 x L5)	19,582	155,131		
7	Adjusted Income Under Present Rates	98,037	98,037	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	(78,455)	57,094		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	5,087	
10	Revenue adjustment Before RAF (L8 / L9)	(127,725)	92,949		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	(133,743)	97,329		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(127,725)	92,949		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(49,270)	35,855		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(6,018)	4,380		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(78,455)	57,094		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%	

1688

Note: May not cross foot due to rounding.

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

Company: SSU / Pasco / Palm 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		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%)**	19,474	0	19,474	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	5,181	0	5,181	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	5,181	0	5,181		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	2,565	0	2,565		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	2,565	0	2,565		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	2,565	0	2,565		
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)**	27,221	0	27,221		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.

1689

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	432,760	0	432,760	B-4(W)
3	Less:				
4	O & M Expenses	230,563	0	230,563	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	22,898	0	22,898	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	27,221	0	27,221	B-15(W)
8	Pre-Tax Operating Expenses	280,682	0	280,682	
9	**PRE-TAX OPERATING INCOME**	152,078	0	152,078	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	152,078	0	152,078	
12	Less:				
13	Interest Expense:				
14	Rate Base	199,003	0	199,003	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	10,050	0	10,050	C-3
17	Net Taxable Income (L11 - L16)	142,028	0	142,028	
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)	54,787	0	54,787	
20	Less:				
21	Parent Debt Adjustment	643	0	643	C-1(W)
22	Investment Tax Credit	103	0	103	C-7(W)
23	**TOTAL INCOME TAXES**	54,042	0	54,042	

1690

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

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	102,320	0	102,320	A-5 (W)
2	Utility Land & Land Rights	694	0	694	A-5 (W)
3	Non-Used and Useful	(1,065)	0	(1,065)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(23,522)	0	(23,522)	A-9 (W)
6	CIAC	(3,037)	0	(3,037)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	1,254	0	1,254	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	(345)	0	(345)	Vol. II
13	Deferred Taxes	(1,862)	0	(1,862)	C-7 (W)
14	Working Capital Allowance	2,812	0	2,812	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	77,250	0	77,250	

1691

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	11,179	0	11,179	2,530	13,709	22.63%	B-4(W), B-3(W)
3	Other Revenue	255	0	255	0	255		B-4(W)
4	**TOTAL OPERATING REVENUES**	11,434	0	11,434	2,530	13,964		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	22,495	0	22,495	0	22,495		B-5(W)
7	Depreciation net of CIAC Amort	4,799	0	4,799	0	4,799		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	2,269	(13)	2,256	114 (A)	2,370		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(8,685)	5	(8,680)	932 (B)	(7,748)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	20,879	(8)	20,871	1,046	21,917		
12	**NET OPERATING INCOME**	(9,445)	8	(9,437)	1,484	(7,953)		
13	**RATE BASE**	77,250	0	77,250		77,250		A-1(W)
14	**RATE OF RETURN**	(12.23%)		(12.22%)		(10.29%)		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.

1692

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495-WS
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	11,179	0	11,179	29,045	40,224	259.82%	B-4(W),B-3(W)
3	Other Revenue	255	0	255	0	255		B-4(W)
4	**TOTAL OPERATING REVENUES**	11,434	0	11,434	29,045	40,479		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	22,495	0	22,495	0	22,495		B-5(W)
7	Depreciation net of CIAC Amort	4,799	0	4,799	0	4,799		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	2,269	(13)	2,256	1,307 (A)	3,563		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(8,685)	5	(8,680)	10,700 (B)	2,020		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	20,879	(8)	20,871	12,007	32,878		
12	**NET OPERATING INCOME**	(9,445)	8	(9,437)	17,038	7,601		
13	**RATE BASE**	77,250	0	77,250		77,250		A-1(W)
14	**RATE OF RETURN**	(12.23%)		(12.22%)		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.

1693

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-37.09%	D-1(W)	
3	Rate of Return (%)	9.84%	-10.29%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	77,250	77,250	A-1(W)	
6	Required / Requested Income (L3 x L5)	7,601	(7,953)		
7	Adjusted Income Under Present Rates	(9,437)	(9,437)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	17,038	1,484		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(11,853)	
10	Revenue adjustment Before RAF (L8 / L9)	27,738	2,416		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	29,045	2,530		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	27,738	2,416		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	10,700	932		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,307	114		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	17,038	1,484		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%

1694

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) (PRESENT INCOME)	(2) 1995 TAXES OTHER THAN INCOME Per Books	(3) Adjustment	(4) Adjusted Test Year	(5) Supporting Schedules	(6) Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	515	0	515	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,067	0	1,067	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,067	0	1,067		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	687	0	687		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	687	0	687		
10	Non-used & Useful Percent			1.89%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(13)	(13)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	687	(13)	674		
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)**	2,269	(13)	2,256		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.

1695

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year *Adjustments*	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	11,434	0	11,434	B-4(W)
3	Less:				
4	*O & M Expenses*	22,495	0	22,495	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	4,799	0	4,799	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	2,269	(13)	2,256	B-15(W)
8	Pre-Tax Operating Expenses	29,563	(13)	29,550	
9	**PRE-TAX OPERATING INCOME**	(18,129)	13	(18,116)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(18,129)	13	(18,116)	
12	Less:				
13	Interest Expense:				
14	Rate Base	77,250	0	77,250	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	3,901	0	3,901	C-3
17	Net Taxable Income (L11 - L16)	(22,030)	13	(22,017)	
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)	(8,498)	5	(8,493)	
20	Less:				
21	Parent Debt Adjustment	161	0	161	C-1(W)
22	Investment Tax Credit	26	0	26	C-7(W)
23	**TOTAL INCOME TAXES**	(8,685)	5	(8,680)	

1696

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Lake / Picciola 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	130,611	0	130,611	A-5 (W)
2	Utility Land & Land Rights	1,857	0	1,857	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(60,938)	0	(60,938)	A-9 (W)
6	CIAC	(39,019)	0	(39,019)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	21,932	0	21,932	A-14 (W)
9	Acquisition Adjustments	9,400	0	9,400	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	(3,243)	0	(3,243)	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(784)	0	(784)	Vol. II
13	Deferred Taxes	(676)	0	(676)	C-7 (W)
14	Working Capital Allowance	2,967	0	2,967	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	62,107	0	62,107	

1697

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lake / Picciola 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	26,247	0	26,247	5,917	32,164	22.54%	B-4(W), B-3(W)
3	Other Revenue	320	0	320	0	320		B-4(W)
4	**TOTAL OPERATING REVENUES**	26,567	0	26,567	5,917	32,484		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	23,732	0	23,732	0	23,732		B-5(W)
7	Depreciation net of CIAC Amort	4,837	0	4,837	0	4,837		B-13(W)
8	Amortization	188	0	188	0	188		B-18(W),A-21(W)
9	Taxes Other Than Income	3,439	0	3,439	266 (A)	3,705		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,619)	0	(3,619)	2,180 (B)	(1,439)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	28,577	0	28,577	2,446	31,023		
12	**NET OPERATING INCOME**	(2,010)	0	(2,010)	3,471	1,461		
13	**RATE BASE**	62,107	0	62,107		62,107		A-1(W)
14	**RATE OF RETURN**	(3.24%)		(3.24%)		2.35%		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.

1698

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Picciola 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 [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	26,247	0	26,247	13,844		40,091	52.75%	B-4(W),B-3(W)
3	Other Revenue	320	0	320	0		320		B-4(W)
4	**TOTAL OPERATING REVENUES**	26,567	0	26,567	13,844		40,411		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	23,732	0	23,732	0		23,732		B-5(W)
7	Depreciation net of CIAC Amort	4,837	0	4,837	0		4,837		B-13(W)
8	Amortization	188	0	188	0		188		B-18(W), A-21(W)
9	Taxes Other Than Income	3,439	0	3,439	623	(A)	4,062		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,619)	0	(3,619)	5,100	(B)	1,481		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	28,577	0	28,577	5,723		34,300		
12	**NET OPERATING INCOME**	(2,010)	0	(2,010)	8,121		6,111		
13	**RATE BASE**	62,107	0	62,107			62,107		A-1(W)
14	**RATE OF RETURN**	(3.24%)		(3.24%)			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.

1699

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Lake / Picciola 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-6.76%	D-1(W)	
3	Rate of Return (%)	9.84%	2.35%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	62,107	62,107	A-1(W)	
6	Required / Requested Income (L3 x L5)	6,111	1,461		
7	Adjusted Income Under Present Rates	(2,010)	(2,010)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	8,121	3,471		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(7,661)	
10	Revenue adjustment Before RAF (L8 / L9)	13,221	5,651		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	13,844	5,917		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	13,221	5,651		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	5,100	2,180		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	623	266		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	8,121	3,471		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%	

1700

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Note: May not cross foot due to rounding.

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

Company: SSU / Lake / Picciola 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		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%)**	1,196	0	1,196	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	701	0	701	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	701	0	701		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,542	0	1,542		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,542	0	1,542		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,542	0	1,542		
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)**	3,439	0	3,439		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.

1701

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	26,567	0	26,567	B-4(W)
3	Less:				
4	O & M Expenses	23,732	0	23,732	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	4,837	0	4,837	B-13(W)
6	Amortization	188	0	188	B-18(W), A-21(S)
7	Taxes Other Than Income	3,439	0	3,439	B-15(W)
8	Pre-Tax Operating Expenses	32,196	0	32,196	
9	**PRE-TAX OPERATING INCOME**	(5,629)	0	(5,629)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(5,629)	0	(5,629)	
12	Less:				
13	Interest Expense:				
14	Rate Base	62,107	0	62,107	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	3,136	0	3,136	C-3
17	Net Taxable Income (L11 - L16)	(8,765)	0	(8,765)	
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)	(3,381)	0	(3,381)	
20	Less:				
21	Parent Debt Adjustment	205	0	205	C-1(W)
22	Investment Tax Credit	33	0	33	C-7(W)
23	**TOTAL INCOME TAXES**	(3,619)	0	(3,619)	

1702

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	4,289,938	0	4,289,938	A-5 (W)
2	Utility Land & Land Rights	21,997	0	21,997	A-5 (W)
3	Non-Used and Useful	(1,054,619)	0	(1,054,619)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(529,657)	0	(529,657)	A-9 (W)
6	CIAC	(1,019,746)	0	(1,019,746)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(57,366)	(57,366)	A-12 (W)
8	Accumulated Amortization of CIAC	83,997	0	83,997	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	(1,109,396)	0	(1,109,396)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(3,951)	0	(3,951)	Vol. II
13	Deferred Taxes	557,512	0	557,512	C-7 (W)
14	Working Capital Allowance	15,191	0	15,191	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	1,251,266	(57,366)	1,193,900	

1703

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Citrus / Pine Ridge
Docket No.: 950495-WS
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	293,362	0	293,362	66,569	359,931	22.69%	B-4(W), B-3(W)
3	Other Revenue	4,385	0	4,385	0	4,385		B-4(W)
4	**TOTAL OPERATING REVENUES**	297,747	0	297,747	66,569	364,316		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	121,530	0	121,530	0	121,530		B-5(W)
7	Depreciation net of CIAC Amort	32,210	0	32,210	0	32,210		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	81,655	(30,895)	50,760	2,996 (A)	53,756		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(8,138)	13,035	4,898	24,523 (B)	29,421		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	227,257	(17,860)	209,397	27,519	236,916		
12	**NET OPERATING INCOME**	70,490	17,860	88,350	39,050	127,400		
13	**RATE BASE**	1,251,266	(57,366)	1,193,900		1,193,900		A-1(W)
14	**RATE OF RETURN**	5.63%		7.40%		10.67%		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.

1704

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Citrus / Pine Ridge
Docket No.: 950495-WS
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	293,362	0	293,362	49,659		343,021	16.93%	B-4(W),B-3(W)
3	Other Revenue	4,385	0	4,385	0		4,385		B-4(W)
4	**TOTAL OPERATING REVENUES**	297,747	0	297,747	49,659		347,406		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	121,530	0	121,530	0		121,530		B-5(W)
7	Depreciation net of CIAC Amort	32,210	0	32,210	0		32,210		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	81,655	(30,895)	50,760	2,235	(A)	52,995		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(8,138)	13,035	4,898	18,294	(B)	23,192		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	227,257	(17,860)	209,397	20,529		229,926		
12	**NET OPERATING INCOME**	70,490	17,860	88,350	29,130		117,480		
13	**RATE BASE**	1,251,266	(57,366)	1,193,900			1,193,900		A-1(W)
14	**RATE OF RETURN**	5.63%		7.40%			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.

1705

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	13.19%	D-1(W)	
3	Rate of Return (%)	9.84%	10.67%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	1,193,900	1,193,900	A-1(W)	
6	Required / Requested Income (L3 x L5)	117,480	127,400		
7	Adjusted Income Under Present Rates	88,350	88,350	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	29,130	39,050		
9	Revenue Conversion Factor *(1 - Tax Rate)*	0.61425	0.61425	24,776	
10	Revenue adjustment Before RAF (L8 / L9)	47,424	63,573		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	49,659	66,569		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	47,424	63,573		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	18,294	24,523		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,235	2,996		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	29,130	39,050		B-1(W)1/3,2//3

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost	(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%	

1706

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	13,399	0	13,399	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	4,452	0	4,452	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	4,452	0	4,452		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	63,805	0	63,805		
8	Non-used & Useful Property Tax Add-back (1)		16,151	16,151		
9	Adjusted Real Estate & Personal Property Tax	63,805	16,151	79,956		
10	Non-used & Useful Percent			58.84%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(47,046)	(47,046)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	63,805	(30,895)	32,910		
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)**	81,655	(30,895)	50,760		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.

1707

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	297,747	0	297,747	B-4(W)
3	Less:				
4	O & M Expenses	121,530	0	121,530	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	32,210	0	32,210	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	81,655	(30,895)	50,760	B-15(W)
8	Pre-Tax Operating Expenses	235,395	(30,895)	204,500	
9	**PRE-TAX OPERATING INCOME**	62,352	30,895	93,247	
10	***INCOME TAX COMPUTATION:***				
11	Pre-Tax Operating Income	62,352	30,895	93,247	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,251,266	(57,366)	1,193,900	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	63,189	(2,897)	60,292	C-3
17	Net Taxable Income (L11 - L16)	(837)	33,792	32,955	
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)	(323)	13,035	12,712	
20	Less:				
21	Parent Debt Adjustment	6,741	0	6,741	C-1(W)
22	Investment Tax Credit	1,074	0	1,074	C-7(W)
23	**TOTAL INCOME TAXES**	(8,138)	13,035	4,898	

1708

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Osceola / Pine Ridge 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

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	424,752	0	424,752	A-5 (W)
2	Utility Land & Land Rights	3,123	0	3,123	A-5 (W)
3	Non-Used and Useful	(12,731)	0	(12,731)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(75,393)	0	(75,393)	A-9 (W)
6	CIAC	(227,454)	0	(227,454)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	34,952	0	34,952	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	(1,260)	0	(1,260)	Vol. II
13	Deferred Taxes	(7,806)	0	(7,806)	C-7 (W)
14	Working Capital Allowance	5,242	0	5,242	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	143,425	0	143,425	

1709

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Osceola / Pine Ridge 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 [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	73,974	0	73,974	16,761	90,735	22.66%	B-4(W), B-3(W)
3	Other Revenue	1,675	0	1,675	0	1,675		B-4(W)
4	**TOTAL OPERATING REVENUES**	75,649	0	75,649	16,761	92,410		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	41,936	0	41,936	0	41,936		B-5(W)
7	Depreciation net of CIAC Amort	8,878	0	8,878	0	8,878		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	8,281	(168)	8,113	754 (A)	8,867		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	2,818	65	2,882	6,175 (B)	9,057		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	61,913	(103)	61,810	6,929	68,739		
12	**NET OPERATING INCOME**	13,736	103	13,839	9,832	23,671		
13	**RATE BASE**	143,425	0	143,425		143,425		A-1(W)
14	**RATE OF RETURN**	9.58%		9.65%		16.50%		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.

1710

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Osceola / Pine Ridge 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 [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	73,974	0	73,974	467		74,441	0.63%	B-4(W),B-3(W)
3	Other Revenue	1,675	0	1,675	0		1,675		B-4(W)
4	**TOTAL OPERATING REVENUES**	75,649	0	75,649	467		76,116		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	41,936	0	41,936	0		41,936		B-5(W)
7	Depreciation net of CIAC Amort	8,878	0	8,878	0		8,878		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	8,281	(168)	8,113	21	(A)	8,134		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	2,818	65	2,882	172	(B)	3,054		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	61,913	(103)	61,810	193		62,003		
12	**NET OPERATING INCOME**	13,736	103	13,839	274		14,113		
13	**RATE BASE**	143,425	0	143,425			143,425		A-1(W)
14	**RATE OF RETURN**	9.58%		9.65%			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.

1711

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Osceola / Pine Ridge 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	27.18%	D-1(W)	
3	Rate of Return (%)	9.84%	16.50%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	143,425	143,425	A-1(W)	
6	Required / Requested Income (L3 x L5)	14,113	23,671		
7	Adjusted Income Under Present Rates	13,839	13,839	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	274	9,832		
9	Revenue Conversion Factor *(1 - Tax Rate)*	0.61425	0.61425	(2,168)	
10	Revenue adjustment Before RAF (L8 / L9)	446	16,007		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	467	16,761		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	446	16,007		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	172	6,175		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	21	754		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	274	9,832		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%	

1712

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Osceola / Pine Ridge 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		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%)**	3,404	0	3,404	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,312	0	1,312	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,312	0	1,312		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	3,565	0	3,565		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	3,565	0	3,565		
10	Non-used & Useful Percent			4.71%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(168)	(168)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	3,565	(168)	3,397		
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)**	8,281	(168)	8,113		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.

1713

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Osceola / Pine Ridge 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	75,649	0	75,649	B-4(W)
3	Less:				
4	O & M Expenses	41,936	0	41,936	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	8,878	0	8,878	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	8,281	(168)	8,113	B-15(W)
8	Pre-Tax Operating Expenses	59,096	(168)	58,928	
9	**PRE-TAX OPERATING INCOME**	16,553	168	16,721	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	16,553	168	16,721	
12	Less:				
13	Interest Expense:				
14	Rate Base	143,425	0	143,425	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	7,243	0	7,243	C-3
17	Net Taxable Income (L11 - L16)	9,310	168	9,478	
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)	3,591	65	3,656	
20	Less:				
21	Parent Debt Adjustment	667	0	667	C-1(W)
22	Investment Tax Credit	106	0	106	C-7(W)
23	**TOTAL INCOME TAXES**	2,818	65	2,882	

1714

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	296,057	0	296,057	A-5 (W)
2	Utility Land & Land Rights	2,393	0	2,393	A-5 (W)
3	Non-Used and Useful	(9,444)	0	(9,444)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(104,367)	0	(104,367)	A-9 (W)
6	CIAC	(17,618)	0	(17,618)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	6,725	0	6,725	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	(992)	0	(992)	Vol. II
13	Deferred Taxes	(4,618)	0	(4,618)	C-7 (W)
14	Working Capital Allowance	4,319	0	4,319	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	172,455	0	172,455	

1715

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lake / Piney Woods
Docket No.: 950495-WS
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	41,515	0	41,515	9,467	50,982	22.80%	B-4(W), B-3(W)
3	Other Revenue	665	0	665	0	665		B-4(W)
4	**TOTAL OPERATING REVENUES**	42,180	0	42,180	9,467	51,647		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	34,550	0	34,550	0	34,550		B-5(W)
7	Depreciation net of CIAC Amort	11,178	0	11,178	0	11,178		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	4,967	(80)	4,887	426 (A)	5,313		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(7,183)	31	(7,153)	3,488 (B)	(3,665)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	43,511	(49)	43,462	3,914	47,376		
12	**NET OPERATING INCOME**	(1,331)	49	(1,282)	5,553	4,271		
13	**RATE BASE**	172,455	0	172,455		172,455		A-1(W)
14	**RATE OF RETURN**	(0.77%)		(0.74%)		2.48%		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.

1716

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Piney Woods
Docket No.: 950495-WS
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	41,515	0	41,515	31,114		72,629	74.95%	B-4(W),B-3(W)
3	Other Revenue	665	0	665	0		665		B-4(W)
4	**TOTAL OPERATING REVENUES**	42,180	0	42,180	31,114		73,294		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	34,550	0	34,550	0		34,550		B-5(W)
7	Depreciation net of CIAC Amort	11,178	0	11,178	0		11,178		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	4,967	(80)	4,887	1,400	(A)	6,287		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(7,183)	31	(7,153)	11,462	(B)	4,309		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	43,511	(49)	43,462	12,862		56,324		
12	**NET OPERATING INCOME**	(1,331)	49	(1,282)	18,252		16,970		
13	**RATE BASE**	172,455	0	172,455			172,455		A-1(W)
14	**RATE OF RETURN**	(0.77%)		(0.74%)			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.

1717

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-6.46%	D-1(W)	
3	Rate of Return (%)	9.84%	2.48%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	172,455	172,455	A-1(W)	
6	Required / Requested Income (L3 x L5)	16,970	4,271		
7	Adjusted Income Under Present Rates	(1,282)	(1,282)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	18,252	5,553		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(10,323)	
10	Revenue adjustment Before RAF (L8 / L9)	29,714	9,041		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	31,114	9,467		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	29,714	9,041		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	11,462	3,488		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,400	426		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	18,252	5,553		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%	

1718

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	1,898	0	1,898	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,047	0	1,047	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,047	0	1,047		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	2,022	0	2,022		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	2,022	0	2,022		
10	Non-used & Useful Percent			3.96%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(80)	(80)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	2,022	(80)	1,942		
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)**	4,967	(80)	4,887		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.

1719

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

(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	42,180	0	42,180	B-4(W)
3	Less:				
4	O & M Expenses	34,550	0	34,550	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	11,178	0	11,178	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	*Taxes Other Than Income*	4,967	(80)	4,887	B-15(W)
8	Pre-Tax Operating Expenses	50,695	(80)	50,615	
9	**PRE-TAX OPERATING INCOME**	(8,515)	80	(8,435)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(8,515)	80	(8,435)	
12	*Less:*				
13	Interest Expense:				
14	Rate Base	172,455	0	172,455	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	8,709	0	8,709	C-3
17	Net Taxable Income (L11 - L16)	(17,224)	80	(17,144)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(6,644)	31	(6,613)	
20	Less:				
21	Parent Debt Adjustment	465	0	465	C-1(W)
22	Investment Tax Credit	74	0	74	C-7(W)
23	**TOTAL INCOME TAXES**	(7,183)	31	(7,153)	

1720

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	743,201	0	743,201	A-5 (W)
2	Utility Land & Land Rights	3,904	0	3,904	A-5 (W)
3	Non-Used and Useful	(3,896)	0	(3,896)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(128,928)	0	(128,928)	A-9 (W)
6	CIAC	(142,339)	0	(142,339)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	44,506	0	44,506	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	(2,044)	0	(2,044)	Vol. II
13	Deferred Taxes	(1,399)	0	(1,399)	C-7 (W)
14	Working Capital Allowance	6,227	0	6,227	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	519,232	0	519,232	

1721

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
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	92,256	0	92,256	20,974	113,230	22.73%	B-4(W), B-3(W)
3	Other Revenue	915	0	915	0	915		B-4(W)
4	**TOTAL OPERATING REVENUES**	93,171	0	93,171	20,974	114,145		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	49,815	0	49,815	0	49,815		B-5(W)
7	Depreciation net of CIAC Amort	28,627	0	28,627	0	28,627		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	7,675	(15)	7,660	944 (A)	8,604		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(8,747)	6	(8,742)	7,727 (B)	(1,015)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	77,369	(9)	77,360	8,671	86,031		
12	**NET OPERATING INCOME**	15,802	9	15,811	12,303	28,114		
13	**RATE BASE**	519,232	0	519,232		519,232		A-1(W)
14	**RATE OF RETURN**	3.04%		3.05%		5.41%		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.

1722

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
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	92,256	0	92,256	60,145	152,401	65.19%	B-4(W),B-3(W)
3	Other Revenue	915	0	915	0	915		B-4(W)
4	**TOTAL OPERATING REVENUES**	93,171	0	93,171	60,145	153,316		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	49,815	0	49,815	0	49,815		B-5(W)
7	Depreciation net of CIAC Amort	28,627	0	28,627	0	28,627		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	7,675	(15)	7,660	2,707 (A)	10,367		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(8,747)	6	(8,742)	22,157 (B)	13,415		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	77,369	(9)	77,360	24,864	102,224		
12	**NET OPERATING INCOME**	15,802	9	15,811	35,281	51,092		
13	**RATE BASE**	519,232	0	519,232		519,232		A-1(W)
14	**RATE OF RETURN**	3.04%		3.05%		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.

1723

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	0.59%	D-1(W)	
3	Rate of Return (%)	9.84%	5.41%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	519,232	519,232	A-1(W)	
6	Required / Requested Income (L3 x L5)	51,092	28,114		
7	Adjusted Income Under Present Rates	15,811	15,811	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	35,281	12,303		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(4,219)	
10	Revenue adjustment Before RAF (L8 / L9)	57,438	20,030		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	60,145	20,974		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	57,438	20,030		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	22,157	7,727		B-1(W)1/3,2//3
17	***TAXES OTHER THAN INCOME ADJUSTMENT:***				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,707	944		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	35,281	12,303		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%

1724

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	4,193	0	4,193	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,886	0	1,886	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,886	0	1,886		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,596	0	1,596		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,596	0	1,596		
10	Non-used & Useful Percent			0.97%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(15)	(15)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,596	(15)	1,581		
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)**	7,675	(15)	7,660		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.

1725

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	93,171	0	93,171	B-4(W)
3	Less:				
4	O & M Expenses	49,815	0	49,815	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	28,627	0	28,627	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	7,675	(15)	7,660	B-15(W)
8	Pre-Tax Operating Expenses	86,117	(15)	86,102	
9	**PRE-TAX OPERATING INCOME**	7,054	15	7,069	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	7,054	15	7,069	
12	Less:				
13	Interest Expense:				
14	Rate Base	519,232	0	519,232	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	26,221	0	26,221	C-3
17	Net Taxable Income (L11 - L16)	(19,167)	15	(19,152)	
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)	(7,394)	6	(7,388)	
20	Less:				
21	Parent Debt Adjustment	1,168	0	1,168	C-1(W)
22	Investment Tax Credit	186	0	186	C-7(W)
23	**TOTAL INCOME TAXES**	(8,747)	6	(8,742)	

1726

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

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	175,795	0	175,795	A-5 (W)
2	Utility Land & Land Rights	5,572	0	5,572	A-5 (W)
3	Non-Used and Useful	(19,012)	0	(19,012)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(52,655)	0	(52,655)	A-9 (W)
6	CIAC	(22,049)	0	(22,049)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	6,765	0	6,765	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	(992)	0	(992)	Vol. II
13	Deferred Taxes	(702)	0	(702)	C-7 (W)
14	Working Capital Allowance	3,890	0	3,890	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	96,612	0	96,612	

1727

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Putnam / Pomona Park
Docket No.: 950495-WS
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 6) 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	36,777	0	36,777	8,325	45,102	22.64%	B-4(W), B-3(W)
3	Other Revenue	1,265	0	1,265	0	1,265		B-4(W)
4	**TOTAL OPERATING REVENUES**	38,042	0	38,042	8,325	46,367		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	31,118	0	31,118	0	31,118		B-5(W)
7	Depreciation net of CIAC Amort	7,172	0	7,172	0	7,172		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	5,936	(506)	5,430	375 (A)	5,805		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,588)	195	(4,393)	3,067 (B)	(1,326)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	39,638	(311)	39,327	3,442	42,769		
12	**NET OPERATING INCOME**	(1,596)	311	(1,285)	4,883	3,598		
13	**RATE BASE**	96,612	0	96,612		96,612		A-1(W)
14	**RATE OF RETURN**	(1.65%)		(1.33%)		3.72%		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.

1728

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Putnam / Pomona Park
Docket No.: 950495-WS
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	36,777	0	36,777	18,397		55,174	50.02%	B-4(W),B-3(W)
3	Other Revenue	1,265	0	1,265	0		1,265		B-4(W)
4	**TOTAL OPERATING REVENUES**	38,042	0	38,042	18,397		56,439		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	31,118	0	31,118	0		31,118		B-5(W)
7	Depreciation net of CIAC Amort	7,172	0	7,172	0		7,172		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	5,936	(506)	5,430	828	(A)	6,258		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,588)	195	(4,393)	6,777	(B)	2,384		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	39,638	(311)	39,327	7,605		46,932		
12	**NET OPERATING INCOME**	(1,596)	311	(1,285)	10,792		9,507		
13	**RATE BASE**	96,612	0	96,612			96,612		A-1(W)
14	**RATE OF RETURN**	(1.65%)		(1.33%)			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.

1729

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-3.47%	D-1(W)	
3	Rate of Return (%)	9.84%	3.72%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	96,612	96,612	A-1(W)	
6	Required / Requested Income (L3 x L5)	9,507	3,598		
7	Adjusted Income Under Present Rates	(1,285)	(1,285)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	10,792	4,883		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(9,236)	
10	Revenue adjustment Before RAF (L8 / L9)	17,569	7,950		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	18,397	8,325		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	17,569	7,950		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	6,777	3,067		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	828	375		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	10,792	4,883		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%

1730

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	1,712	0	1,712	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,127	0	1,127	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,127	0	1,127		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	3,098	0	3,098		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	3,098	0	3,098		
10	Non-used & Useful Percent			16.35%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(506)	(506)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	3,098	(506)	2,592		
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)**	5,936	(506)	5,430		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.

1731

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	38,042	0	38,042	B-4(W)
3	Less:				
4	O & M Expenses	31,118	0	31,118	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	7,172	0	7,172	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	5,936	(506)	5,430	B-15(W)
8	Pre-Tax Operating Expenses	44,226	(506)	43,720	
9	**PRE-TAX OPERATING INCOME**	(6,184)	506	(5,678)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(6,184)	506	(5,678)	
12	Less:				
13	Interest Expense:				
14	Rate Base	96,612	0	96,612	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	4,879	0	4,879	C-3
17	Net Taxable Income (L11 - L16)	(11,063)	506	(10,557)	
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)	(4,268)	195	(4,072)	
20	Less:				
21	Parent Debt Adjustment	276	0	276	C-1(W)
22	Investment Tax Credit	44	0	44	C-7(W)
23	**TOTAL INCOME TAXES**	(4,588)	195	(4,393)	

1732

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

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	313,161	0	313,161	A-5 (W)
2	Utility Land & Land Rights	15,154	0	15,154	A-5 (W)
3	Non-Used and Useful	(55,506)	0	(55,506)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(55,441)	0	(55,441)	A-9 (W)
6	CIAC	(37,178)	0	(37,178)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	17,176	0	17,176	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	(927)	0	(927)	Vol. II
13	Deferred Taxes	(3,444)	0	(3,444)	C-7 (W)
14	Working Capital Allowance	4,245	0	4,245	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	197,240	0	197,240	

1733

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	55,519	0	55,519	12,523	68,042	22.56%	B-4(W), B-3(W)
3	Other Revenue	810	0	810	0	810		B-4(W)
4	**TOTAL OPERATING REVENUES**	56,329	0	56,329	12,523	68,852		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	33,959	0	33,959	0	33,959		B-5(W)
7	Depreciation net of CIAC Amort	9,694	0	9,694	0	9,694		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	7,276	(687)	6,589	564 (A)	7,153		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,330)	265	(2,065)	4,613 (B)	2,548		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	48,599	(422)	48,177	5,177	53,354		
12	**NET OPERATING INCOME**	7,730	422	8,152	7,346	15,498		
13	**RATE BASE**	197,240	0	197,240		197,240		A-1(W)
14	**RATE OF RETURN**	3.92%		4.13%		7.86%		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.

1734

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Clay / Postmaster Village
Docket No.: 950495-WS
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)

	(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	55,519	0	55,519	19,188		74,707	34.56%	B-4(W),B-3(W)
3	Other Revenue	810	0	810	0		810		B-4(W)
4	**TOTAL OPERATING REVENUES**	56,329	0	56,329	19,188		75,517		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	33,959	0	33,959	0		33,959		B-5(W)
7	Depreciation net of CIAC Amort	9,694	0	9,694	0		9,694		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	7,276	(687)	6,589	863	(A)	7,452		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,330)	265	(2,065)	7,069	(B)	5,004		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	48,599	(422)	48,177	7,932		56,109		
12	**NET OPERATING INCOME**	7,730	422	8,152	11,256		19,408		
13	**RATE BASE**	197,240	0	197,240			197,240		A-1(W)
14	**RATE OF RETURN**	3.92%		4.13%			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.

1735

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	6.44%	D-1(W)	
3	Rate of Return (%)	9.84%	7.86%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	197,240	197,240	A-1(W)	
6	Required / Requested Income (L3 x L5)	19,408	15,498		
7	Adjusted Income Under Present Rates	8,152	8,152	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	11,256	7,346		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(3,808)	
10	Revenue adjustment Before RAF (L8 / L9)	18,325	11,959		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	19,188	12,523		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	18,325	11,959		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	7,069	4,613		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	863	564		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	11,256	7,346		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%	

1736

Note: May not cross foot due to rounding.

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

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

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

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

	(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%)**	2,535	0	2,535	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,312	0	1,312	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,312	0	1,312		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	3,429	0	3,429		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	3,429	0	3,429		
10	Non-used & Useful Percent			20.03%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(687)	(687)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	3,429	(687)	2,742		
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)**	7,276	(687)	6,589		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.

1737

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	56,329	0	56,329	B-4(W)
3	Less:				
4	O & M Expenses	33,959	0	33,959	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	9,694	0	9,694	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	7,276	(687)	6,589	B-15(W)
8	Pre-Tax Operating Expenses	50,929	(687)	50,242	
9	**PRE-TAX OPERATING INCOME**	5,400	687	6,087	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	5,400	687	6,087	
12	Less:				
13	Interest Expense:				
14	Rate Base	197,240	0	197,240	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	9,961	0	9,961	C-3
17	Net Taxable Income (L11 - L16)	(4,561)	687	(3,874)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(1,759)	265	(1,494)	
20	Less:				
21	Parent Debt Adjustment	492	0	492	C-1(W)
22	Investment Tax Credit	78	0	78	C-7(W)
23	**TOTAL INCOME TAXES**	(2,330)	265	(2,065)	

1738

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	114,472	0	114,472	A-5 (W)
2	Utility Land & Land Rights	3,851	0	3,851	A-5 (W)
3	Non-Used and Useful	(1,823)	0	(1,823)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(17,069)	0	(17,069)	A-9 (W)
6	CIAC	(1,538)	0	(1,538)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	100	0	100	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	(89)	0	(89)	Vol. II
13	Deferred Taxes	3,177	0	3,177	C-7 (W)
14	Working Capital Allowance	979	0	979	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	102,060	0	102,060	

1739

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lake / Quail Ridge
Docket No.: 950495-WS
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	12,020	0	12,020	2,719	14,739	22.62%	B-4(W), B-3(W)
3	Other Revenue	160	0	160	0	160		B-4(W)
4	**TOTAL OPERATING REVENUES**	12,180	0	12,180	2,719	14,899		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	7,833	0	7,833	0	7,833		B-5(W)
7	Depreciation net of CIAC Amort	4,200	0	4,200	0	4,200		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	988	(3)	985	122 (A)	1,107		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,521)	1	(2,520)	1,002 (B)	(1,518)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	10,500	(2)	10,498	1,124	11,622		
12	**NET OPERATING INCOME**	1,680	2	1,682	1,595	3,277		
13	**RATE BASE**	102,060	0	102,060		102,060		A-1(W)
14	**RATE OF RETURN**	1.65%		1.65%		3.21%		D-1(W)

Notes:

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

1740

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Quail Ridge
Docket No.: 950495-WS
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)

	(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	12,020	0	12,020	14,253		26,273	118.58%	B-4(W),B-3(W)
3	Other Revenue	160	0	160	0		160		B-4(W)
4	**TOTAL OPERATING REVENUES**	12,180	0	12,180	14,253		26,433		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	7,833	0	7,833	0		7,833		B-5(W)
7	Depreciation net of CIAC Amort	4,200	0	4,200	0		4,200		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	968	(3)	965	641	(A)	1,626		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,521)	1	(2,520)	5,251	(B)	2,731		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	10,500	(2)	10,498	5,892		16,390		
12	**NET OPERATING INCOME**	1,680	2	1,682	8,361		10,043		
13	**RATE BASE**	102,060	0	102,060			102,060		A-1(W)
14	**RATE OF RETURN**	1.65%		1.65%			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.

1741

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-4.70%	D-1(W)	
3	Rate of Return (%)	9.84%	3.21%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	102,060	102,060	A-1(W)	
6	Required / Requested Income (L3 x L5)	10,043	3,277		
7	Adjusted Income Under Present Rates	1,682	1,682	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	8,361	1,595		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(915)	
10	Revenue adjustment Before RAF (L8 / L9)	13,612	2,597		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	14,253	2,719		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	13,612	2,597		
15	Composite Income Tax Rate	38.575%	38.575%		
16	***INCOME TAX INCREASE (L14 X L15)***	5,251	1,002		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	641	122		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	8,361	1,595		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%

1742

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Lake / Quail Ridge
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	548	0	548	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	273	0	273	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	273	0	273		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	167	0	167		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	167	0	167		
10	Non-used & Useful Percent			1.70%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(3)	(3)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	167	(3)	164		
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)**	988	(3)	985		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.

1743

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Lake / Quail Ridge
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	12,180	0	12,180	B-4(W)
3	Less:				
4	O & M Expenses	7,833	0	7,833	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	4,200	0	4,200	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	988	(3)	985	B-15(W)
8	Pre-Tax Operating Expenses	13,021	(3)	13,018	
9	**PRE-TAX OPERATING INCOME**	(841)	3	(838)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(841)	3	(838)	
12	Less:				
13	Interest Expense:				
14	Rate Base	102,060	0	102,060	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	*Total Interest Expense*	5,154	0	5,154	C-3
17	Net Taxable Income (L11 - L16)	(5,995)	3	(5,992)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(2,312)	1	(2,311)	
20	Less:				
21	Parent Debt Adjustment	180	0	180	C-1(W)
22	Investment Tax Credit	29	0	29	C-7(W)
23	**TOTAL INCOME TAXES**	(2,521)	1	(2,520)	

1744

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Putnam / River Grove
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

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	158,362	0	158,362	A-5 (W)
2	Utility Land & Land Rights	2,364	0	2,364	A-5 (W)
3	Non-Used and Useful	(7,614)	0	(7,614)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(68,437)	0	(68,437)	A-9 (W)
6	CIAC	(32,077)	0	(32,077)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	21,079	0	21,079	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	(624)	0	(624)	Vol. II
13	Deferred Taxes	(2,840)	0	(2,840)	C-7 (W)
14	Working Capital Allowance	2,855	0	2,855	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	73,069	0	73,069	

1745

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Putnam / River Grove
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	36,932	0	36,932	8,357	45,289	22.63%	B-4(W), B-3(W)
3	Other Revenue	415	0	415	0	415		B-4(W)
4	**TOTAL OPERATING REVENUES**	37,347	0	37,347	8,357	45,704		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	22,839	0	22,839	0	22,839		B-5(W)
7	Depreciation net of CIAC Amort	5,258	0	5,258	0	5,258		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	4,304	(176)	4,128	376 (A)	4,504		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	196	68	264	3,079 (B)	3,343		B-16(W),B-1(W)3/3
11	***TOTAL OPERATING EXPENSES***	32,597	(108)	32,489	3,455	35,944		
12	**NET OPERATING INCOME**	4,750	108	4,858	4,902	9,760		
13	**RATE BASE**	73,069	0	73,069		73,069		A-1(W)
14	**RATE OF RETURN**	6.50%		6.65%		13.36%		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.

1746

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Putnam / River Grove
Docket No.: 950495-WS
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	36,932	0	36,932	3,975		40,907	10.76%	B-4(W),B-3(W)
3	Other Revenue	415	0	415	0		415		B-4(W)
4	**TOTAL OPERATING REVENUES**	37,347	0	37,347	3,975		41,322		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	22,839	0	22,839	0		22,839		B-5(W)
7	Depreciation net of CIAC Amort	5,258	0	5,258	0		5,258		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	4,304	(176)	4,128	179	(A)	4,307		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	196	68	264	1,464	(B)	1,728		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	32,597	(108)	32,489	1,643		34,132		
12	**NET OPERATING INCOME**	4,750	108	4,858	2,332		7,190		
13	**RATE BASE**	73,069	0	73,069			73,069		A-1(W)
14	**RATE OF RETURN**	6.50%		6.65%			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.

1747

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Putnam / River Grove
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	19.64%	D-1(W)	
3	Rate of Return (%)	9.84%	13.36%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	73,069	73,069	A-1(W)	
6	Required / Requested Income (L3 x L5)	7,190	9,760		
7	Adjusted Income Under Present Rates	4,858	4,858	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	2,332	4,902		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(3,123)	
10	Revenue adjustment Before RAF (L8 / L9)	3,796	7,981		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	3,975	8,357		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	3,796	7,981		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,464	3,079		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	179	376		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	2,332	4,902		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%	

1748

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Putnam / River Grove
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	1,681	0	1,681	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	789	0	789	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	789	0	789		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,834	0	1,834		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,834	0	1,834		
10	Non-used & Useful Percent			9.62%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(176)	(176)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,834	(176)	1,658		
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)**	4,304	(176)	4,128		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.

1749

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Putnam / River Grove
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	37,347	0	37,347	B-4(W)
3	Less:				
4	O & M Expenses	22,839	0	22,839	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	5,258	0	5,258	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	4,304	(176)	4,128	B-15(W)
8	Pre-Tax Operating Expenses	32,400	(176)	32,224	
9	**PRE-TAX OPERATING INCOME**	4,947	176	5,123	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	4,947	176	5,123	
12	Less:				
13	Interest Expense:				
14	Rate Base	73,069	0	73,069	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	3,690	0	3,690	C-3
17	Net Taxable Income (L11 - L16)	1,257	176	1,433	
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)	485	68	553	
20	Less:				
21	Parent Debt Adjustment	249	0	249	C-1(W)
22	Investment Tax Credit	40	0	40	C-7(W)
23	**TOTAL INCOME TAXES**	196	68	264	

1750

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Putnam / River Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

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	321,310	0	321,310	A-5 (W)
2	Utility Land & Land Rights	15,007	0	15,007	A-5 (W)
3	Non-Used and Useful	(49,754)	0	(49,754)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(107,183)	0	(107,183)	A-9 (W)
6	CIAC	(22,046)	0	(22,046)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	6,828	0	6,828	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	(2,091)	0	(2,091)	Vol. II
13	Deferred Taxes	(2,298)	0	(2,298)	C-7 (W)
14	Working Capital Allowance	6,290	0	6,290	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	166,062	0	166,062	

1751

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Putnam / River Park
Docket No.: 950495-WS
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	70,776	0	70,776	16,059	86,835	22.69%	B-4(W), B-3(W)
3	Other Revenue	935	0	935	0	935		B-4(W)
4	**TOTAL OPERATING REVENUES**	71,711	0	71,711	16,059	87,770		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	50,316	0	50,316	0	50,316		B-5(W)
7	Depreciation net of CIAC Amort	12,897	0	12,897	0	12,897		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	12,131	(1,335)	10,796	723 (A)	11,519		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(5,222)	515	(4,707)	5,916 (B)	1,209		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	70,122	(820)	69,302	6,639	75,941		
12	**NET OPERATING INCOME**	1,589	820	2,409	9,420	11,829		
13	**RATE BASE**	166,062	0	166,062		166,062		A-1(W)
14	**RATE OF RETURN**	0.96%		1.45%		7.12%		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.

1752

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Putnam / River Park
Docket No.: 950495-WS
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	70,776	0	70,776	23,750		94,526	33.56%	B-4(W),B-3(W)
3	Other Revenue	935	0	935	0		935		B-4(W)
4	**TOTAL OPERATING REVENUES**	71,711	0	71,711	23,750		95,461		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	50,316	0	50,316	0		50,316		B-5(W)
7	Depreciation net of CIAC Amort	12,897	0	12,897	0		12,897		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	12,131	(1,335)	10,796	1,069	(A)	11,865		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(5,222)	515	(4,707)	8,749	(B)	4,042		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	70,122	(820)	69,302	9,818		79,120		
12	**NET OPERATING INCOME**	1,589	820	2,409	13,932		16,341		
13	**RATE BASE**	166,062	0	166,062			166,062		A-1(W)
14	**RATE OF RETURN**	0.96%		1.45%			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.

1753

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Putnam / River Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	4.68%	D-1(W)	
3	Rate of Return (%)	9.84%	7.12%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	166,062	166,062	A-1(W)	
6	Required / Requested Income (L3 x L5)	16,341	11,829		
7	Adjusted Income Under Present Rates	2,409	2,409	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	13,932	9,420		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(12,928)	
10	Revenue adjustment Before RAF (L8 / L9)	22,681	15,336		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	23,750	16,059		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	22,681	15,336		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	8,749	5,916		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,069	723		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	13,932	9,420		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%	

1754

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Putnam / River Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

Line No.	(1) (PRESENT INCOME)	(2) Per Books	(3) Adjustment	(4) Adjusted Test Year	(5) Supporting Schedules	(6) Recap Schedules
		1995 TAXES OTHER THAN INCOME				
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	3,227	0	3,227	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,858	0	1,858	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,858	0	1,858		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	7,046	0	7,046		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	7,046	0	7,046		
10	Non-used & Useful Percent			18.94%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(1,335)	(1,335)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	7,046	(1,335)	5,711		
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)**	12,131	(1,335)	10,796		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.

1755

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Putnam / River Park
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(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	71,711	0	71,711	B-4(W)
3	Less:				
4	O & M Expenses	50,316	0	50,316	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	12,897	0	12,897	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	12,131	(1,335)	10,796	B-15(W)
8	Pre-Tax Operating Expenses	75,344	(1,335)	74,009	
9	**PRE-TAX OPERATING INCOME**	(3,633)	1,335	(2,298)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(3,633)	1,335	(2,298)	
12	Less:				
13	Interest Expense:				
14	Rate Base	166,062	0	166,062	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	8,386	0	8,386	C-3
17	Net Taxable Income (L11 - L16)	(12,019)	1,335	(10,684)	
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)	(4,636)	515	(4,121)	
20	Less:				
21	Parent Debt Adjustment	505	0	505	C-1(W)
22	Investment Tax Credit	80	0	80	C-7(W)
23	**TOTAL INCOME TAXES**	(5,222)	515	(4,707)	

1756

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Citrus / Rosemont/Rolling Green
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	386,988	0	386,988	A-5 (W)
2	Utility Land & Land Rights	8,014	0	8,014	A-5 (W)
3	Non-Used and Useful	(4,963)	0	(4,963)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(90,269)	0	(90,269)	A-9 (W)
6	CIAC	(47,672)	0	(47,672)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	17,932	0	17,932	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	(713)	0	(713)	Vol. II
13	Deferred Taxes	3,994	0	3,994	C-7 (W)
14	Working Capital Allowance	3,348	0	3,348	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	276,659	0	276,659	

1757

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Citrus / Rosemont/Rolling Green
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	73,715	0	73,715	16,686	90,401	22.64%	B-4(W), B-3(W)
3	Other Revenue	305	0	305	0	305		B-4(W)
4	**TOTAL OPERATING REVENUES**	74,020	0	74,020	16,686	90,706		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	26,784	0	26,784	0	26,784		B-5(W)
7	Depreciation net of CIAC Amort	14,383	0	14,383	0	14,383		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	11,230	(96)	11,134	751 (A)	11,885		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	2,247	37	2,284	6,147 (B)	8,431		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	54,644	(59)	54,585	6,898	61,483		
12	**NET OPERATING INCOME**	19,376	59	19,435	9,788	29,223		
13	**RATE BASE**	276,659	0	276,659		276,659		A-1(W)
14	**RATE OF RETURN**	7.00%		7.03%		10.56%		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.

1758

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Citrus / Rosemont/Rolling Green
Docket No.: 950495-WS
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	73,715	0	73,715	13,276		86,991	18.01%	B-4(W),B-3(W)
3	Other Revenue	305	0	305	0		305		B-4(W)
4	**TOTAL OPERATING REVENUES**	74,020	0	74,020	13,276		87,296		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	26,784	0	26,784	0		26,784		B-5(W)
7	Depreciation net of CIAC Amort	14,383	0	14,383	0		14,383		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	11,230	(96)	11,134	597	(A)	11,731		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	2,247	37	2,284	4,891	(B)	7,175		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	54,644	(59)	54,585	5,488		60,073		
12	**NET OPERATING INCOME**	19,376	59	19,435	7,788		27,223		
13	**RATE BASE**	276,659	0	276,659			276,659		A-1(W)
14	**RATE OF RETURN**	7.00%		7.03%			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.

1759

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES)
REQUIRED AND REQUESTED

Company: SSU / Citrus / Rosemont/Rolling Green
Docket No.: 950495-WS
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%	12.93%	D-1(W)	
3	Rate of Return (%)	9.84%	10.56%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	276,659	276,659	A-1(W)	
6	Required / Requested Income (L3 x L5)	27,223	29,223		
7	Adjusted Income Under Present Rates	19,435	19,435	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	7,788	9,788		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	3,500	
10	Revenue adjustment Before RAF (L8 / L9)	12,679	15,935		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	13,276	16,686		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	12,679	15,935		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	4,891	6,147		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	597	751		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	7,788	9,788		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%

1760

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Citrus / Rosemont/Rolling Green
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	3,331	0	3,331	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,056	0	1,056	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,056	0	1,056		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	6,843	0	6,843		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	6,843	0	6,843		
10	Non-used & Useful Percent			1.41%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(96)	(96)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	6,843	(96)	6,747		
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)**	11,230	(96)	11,134		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.

1761

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Citrus / Rosemont/Rolling Green
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) Per Books	(3) 1995 INCOME TAXES Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	74,020	0	74,020	B-4(W)
3	Less:				
4	O & M Expenses	26,784	0	26,784	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	14,383	0	14,383	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	11,230	(96)	11,134	B-15(W)
8	Pre-Tax Operating Expenses	52,397	(96)	52,301	
9	**PRE-TAX OPERATING INCOME**	21,623	96	21,719	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	21,623	96	21,719	
12	Less:				
13	Interest Expense:				
14	Rate Base	276,659	0	276,659	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	13,971	0	13,971	C-3
17	Net Taxable Income (L11 - L16)	7,652	96	7,748	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	2,952	37	2,989	
20	Less:				
21	Parent Debt Adjustment	608	0	608	C-1(W)
22	Investment Tax Credit	97	0	97	C-7(W)
23	**TOTAL INCOME TAXES**	2,247	37	2,284	

1762

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

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	495,950	0	495,950	A-5 (W)
2	Utility Land & Land Rights	399	0	399	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(126,969)	0	(126,969)	A-9 (W)
6	CIAC	(22,114)	0	(22,114)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	13,157	0	13,157	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	(689)	0	(689)	Vol. II
13	Deferred Taxes	(9,474)	0	(9,474)	C-7 (W)
14	Working Capital Allowance	3,293	0	3,293	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	353,553	0	353,553	

1763

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
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	116,406	0	116,406	26,445	142,851	22.72%	B-4(W), B-3(W)
3	Other Revenue	470	0	470	0	470		B-4(W)
4	**TOTAL OPERATING REVENUES**	116,876	0	116,876	26,445	143,321		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	26,342	0	26,342	0	26,342		B-5(W)
7	Depreciation net of CIAC Amort	20,717	0	20,717	0	20,717		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	14,530	0	14,530	1,190 (A)	15,720		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	13,537	0	13,537	9,742 (B)	23,279		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	75,125	0	75,125	10,932	86,057		
12	**NET OPERATING INCOME**	41,751	0	41,751	15,513	57,264		
13	**RATE BASE**	353,553	0	353,553		353,553		A-1(W)
14	**RATE OF RETURN**	11.81%		11.81%		16.20%		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.

1764

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
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)

	(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	116,406	0	116,406	(11,867)		104,539	(10.19%)	B-4(W),B-3(W)
3	Other Revenue	470	0	470	0		470		B-4(W)
4	**TOTAL OPERATING REVENUES**	116,876	0	116,876	(11,867)		105,009		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	26,342	0	26,342	0		26,342		B-5(W)
7	Depreciation net of CIAC Amort	20,717	0	20,717	0		20,717		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	14,530	0	14,530	(534)	(A)	13,996		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	13,537	0	13,537	(4,372)	(B)	9,165		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	75,125	0	75,125	(4,906)		70,219		
12	**NET OPERATING INCOME**	41,751	0	41,751	(6,961)		34,790		
13	**RATE BASE**	353,553	0	353,553			353,553		A-1(W)
14	**RATE OF RETURN**	11.81%		11.81%			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.

1765

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	Required	Requested	Supporting Schedules	Recap Schedules
	(1)	(2)	(3)	(4)	(5)
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	26.44%	D-1(W)	
3	Rate of Return (%)	9.84%	16.20%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	353,553	353,553	A-1(W)	
6	Required / Requested Income (L3 x L5)	34,790	57,264		
7	Adjusted Income Under Present Rates	41,751	41,751	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	(6,961)	15,513		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	16,496	
10	Revenue adjustment Before RAF (L8 / L9)	(11,333)	25,255		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	(11,867)	26,445		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(11,333)	25,255		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(4,372)	9,742		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(534)	1,190		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(6,961)	15,513		B-1(W)1/3,2//3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	Ratio	Cost Rate	Weighted Cost
	(1)	(2)	(3)	(4)
21	Long-Term Debt	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%

1766

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	5,259	0	5,259	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	812	0	812	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	812	0	812		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	8,458	0	8,458		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	8,458	0	8,458		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	8,458	0	8,458		
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)**	14,530	0	14,530		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.

1767

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	116,876	0	116,876	B-4(W)
3	Less:				
4	O & M Expenses	26,342	0	26,342	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	20,717	0	20,717	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	14,530	0	14,530	B-15(W)
8	Pre-Tax Operating Expenses	61,588	0	61,588	
9	**PRE-TAX OPERATING INCOME**	55,288	0	55,288	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	55,288	0	55,288	
12	Less:				
13	Interest Expense:				
14	Rate Base	353,553	0	353,553	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	17,854	0	17,854	C-3
17	Net Taxable Income (L11 - L16)	37,434	0	37,434	
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)	14,440	0	14,440	
20	Less:				
21	Parent Debt Adjustment	779	0	779	C-1(W)
22	Investment Tax Credit	124	0	124	C-7(W)
23	**TOTAL INCOME TAXES**	13,537	0	13,537	

1768

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Marion / Samira Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	14,539	0	14,539	A-5 (W)
2	Utility Land & Land Rights	650	0	650	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(3,451)	0	(3,451)	A-9 (W)
6	CIAC	(7,870)	0	(7,870)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	2,872	0	2,872	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	(12)	0	(12)	Vol. II
13	Deferred Taxes	(282)	0	(282)	C-7 (W)
14	Working Capital Allowance	427	0	427	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	6,874	0	6,874	

1769

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Marion / Samira Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	6,352	0	6,352	1,437	7,789	22.62%	B-4(W), B-3(W)
3	Other Revenue	0	0	0	0	0		B-4(W)
4	**TOTAL OPERATING REVENUES**	6,352	0	6,352	1,437	7,789		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	3,417	0	3,417	0	3,417		B-5(W)
7	Depreciation net of CIAC Amort	167	0	167	0	167		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	653	0	653	65 (A)	718		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	655	0	655	529 (B)	1,184		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	4,893	0	4,893	594	5,487		
12	**NET OPERATING INCOME**	1,459	0	1,459	843	2,302		
13	**RATE BASE**	6,874	0	6,874		6,874		A-1(W)
14	**RATE OF RETURN**	21.23%		21.23%		33.50%		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.

1770

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Marion / Samira Villas
Docket No.: 950495-WS
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	6,352	0	6,352	(1,335)	5,017	(21.02%)	B-4(W),B-3(W)
3	Other Revenue	0	0	0	0	0		B-4(W)
4	**TOTAL OPERATING REVENUES**	6,352	0	6,352	(1,335)	5,017		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	3,417	0	3,417	0	3,417		B-5(W)
7	Depreciation net of CIAC Amort	167	0	167	0	167		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	653	0	653	(60) (A)	593		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	655	0	655	(492) (B)	163		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	4,893	0	4,893	(552)	4,341		
12	**NET OPERATING INCOME**	1,459	0	1,459	(783)	676		
13	**RATE BASE**	6,874	0	6,874		6,874		A-1(W)
14	**RATE OF RETURN**	21.23%		21.23%		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.

1771

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Marion / Samira Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	67.93%	D-1(W)	
3	Rate of Return (%)	9.84%	33.50%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	6,874	6,874	A-1(W)	
6	Required / Requested Income (L3 x L5)	676	2,302		
7	Adjusted Income Under Present Rates	1,459	1,459	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	(783)	843		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	87	
10	Revenue adjustment Before RAF (L8 / L9)	(1,275)	1,372		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	(1,335)	1,437		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(1,275)	1,372		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(492)	529		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(60)	65		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(783)	843		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%

1772

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Marion / Samira Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	286	0	286	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	163	0	163	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	163	0	163		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	204	0	204		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	204	0	204		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	204	0	204		
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)**	653	0	653		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.

1773

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Marion / Samira Villas
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(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	6,352	0	6,352	B-4(W)
3	Less:				
4	O & M Expenses	3,417	0	3,417	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	167	0	167	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	653	0	653	B-15(W)
8	Pre-Tax Operating Expenses	4,237	0	4,237	
9	**PRE-TAX OPERATING INCOME**	2,115	0	2,115	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	2,115	0	2,115	
12	Less:				
13	Interest Expense:				
14	Rate Base	6,874	0	6,874	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	347	0	347	C-3
17	Net Taxable Income (L11 - L16)	1,768	0	1,768	
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)	682	0	682	
20	Less:				
21	Parent Debt Adjustment	23	0	23	C-1(W)
22	Investment Tax Credit	4	0	4	C-7(W)
23	**TOTAL INCOME TAXES**	655	0	655	

1774

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	1,312,244	0	1,312,244	A-5 (W)
2	Utility Land & Land Rights	6,676	0	6,676	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(291,132)	0	(291,132)	A-9 (W)
6	CIAC	(430,612)	0	(430,612)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	121,168	0	121,168	A-14 (W)
9	Acquisition Adjustments	(26,095)	0	(26,095)	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	13,994	0	13,994	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(7,997)	0	(7,997)	Vol. II
13	Deferred Taxes	18,627	0	18,627	C-7 (W)
14	Working Capital Allowance	23,306	0	23,306	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	740,178	0	740,178	

1775

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	216,137	0	216,137	48,393	264,530	22.39%	B-4(W), B-3(W)
3	Other Revenue	3,625	0	3,625	0	3,625		B-4(W)
4	**TOTAL OPERATING REVENUES**	219,762	0	219,762	48,393	268,155		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	186,445	0	186,445	0	186,445		B-5(W)
7	Depreciation net of CIAC Amort	43,814	0	43,814	0	43,814		B-13(W)
8	Amortization	(522)	0	(522)	0	(522)		B-18(W),A-21(W)
9	Taxes Other Than Income	30,973	0	30,973	2,178 (A)	33,151		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(32,605)	0	(32,605)	17,828 (B)	(14,777)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	226,105	0	226,105	20,006	248,111		
12	**NET OPERATING INCOME**	(8,343)	0	(8,343)	28,387	20,044		
13	**RATE BASE**	740,178	0	740,178		740,178		A-1(W)
14	**RATE OF RETURN**	(1.13%)		(1.13%)		2.71%		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.

1776

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495-WS
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	216,137	0	216,137	138,383		354,520	64.03%	B-4(W),B-3(W)
3	Other Revenue	3,625	0	3,625	0		3,625		B-4(W)
4	**TOTAL OPERATING REVENUES**	219,762	0	219,762	138,383		358,145		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	186,445	0	186,445	0		186,445		B-5(W)
7	Depreciation net of CIAC Amort	43,814	0	43,814	0		43,814		B-13(W)
8	Amortization	(522)	0	(522)	0		(522)		B-18(W), A-21(W)
9	Taxes Other Than Income	30,973	0	30,973	6,227	(A)	37,200		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(32,605)	0	(32,605)	50,979	(B)	18,374		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	228,105	0	228,105	57,206		285,311		
12	**NET OPERATING INCOME**	(8,343)	0	(8,343)	81,177		72,834		
13	**RATE BASE**	740,178	0	740,178			740,178		A-1(W)
14	**RATE OF RETURN**	(1.13%)		(1.13%)			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.

1777

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-5.90%	D-1(W)	
3	Rate of Return (%)	9.84%	2.71%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	740,178	740,178	A-1(W)	
6	Required / Requested Income (L3 x L5)	72,834	20,044		
7	Adjusted Income Under Present Rates	(8,343)	(8,343)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	81,177	28,387		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(54,559)	
10	Revenue adjustment Before RAF (L8 / L9)	132,156	46,215		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	138,383	48,393		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	132,156	46,215		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	50,979	17,828		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	6,227	2,178		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	81,177	28,387		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%	

1778

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	9,889	0	9,889	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	5,509	0	5,509	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	5,509	0	5,509		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	15,575	0	15,575		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	15,575	0	15,575		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	15,575	0	15,575		
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)**	30,973	0	30,973		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.

1779

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(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	219,762	0	219,762	B-4(W)
3	Less:				
4	O & M Expenses	186,445	0	186,445	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	43,814	0	43,814	B-13(W)
6	Amortization	(522)	0	(522)	B-18(W), A-21(S)
7	Taxes Other Than Income	30,973	0	30,973	B-15(W)
8	Pre-Tax Operating Expenses	260,711	0	260,711	
9	**PRE-TAX OPERATING INCOME**	(40,949)	0	(40,949)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(40,949)	0	(40,949)	
12	*Less:*				
13	Interest Expense:				
14	Rate Base	740,178	0	740,178	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	37,379	0	37,379	C-3
17	Net Taxable Income (L11 - L16)	(78,328)	0	(78,328)	
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)	(30,215)	0	(30,215)	
20	Less:				
21	Parent Debt Adjustment	2,062	0	2,062	C-1(W)
22	Investment Tax Credit	329	0	329	C-7(W)
23	**TOTAL INCOME TAXES**	(32,605)	0	(32,605)	

1780

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

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	99,933	0	99,933	A-5 (W)
2	Utility Land & Land Rights	1,152	0	1,152	A-5 (W)
3	Non-Used and Useful	(29,898)	0	(29,898)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(16,069)	0	(16,069)	A-9 (W)
6	CIAC	(5,115)	0	(5,115)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	1,493	0	1,493	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	(154)	0	(154)	Vol. II
13	Deferred Taxes	(1,902)	0	(1,902)	C-7 (W)
14	Working Capital Allowance	1,269	0	1,269	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	50,709	0	50,709	

1781

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 950495-WS
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	11,523	0	11,523	2,602	14,125	22.58%	B-4(W), B-3(W)
3	Other Revenue	610	0	610	0	610		B-4(W)
4	**TOTAL OPERATING REVENUES**	12,133	0	12,133	2,602	14,735		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	10,151	0	10,151	0	10,151		B-5(W)
7	Depreciation net of CIAC Amort	2,398	0	2,398	0	2,398		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	2,616	(604)	2,012	117 (A)	2,129		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,340)	233	(2,107)	959 (B)	(1,148)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	12,825	(371)	12,454	1,076	13,530		
12	***NET OPERATING INCOME***	(692)	371	(321)	1,526	1,205		
13	**RATE BASE**	50,709	0	50,709		50,709		A-1(W)
14	**RATE OF RETURN**	(1.37%)		(0.63%)		2.38%		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.

1782

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 950495-WS
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)

	(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	11,523	0	11,523	9,053		20,576	78.56%	B-4(W),B-3(W)
3	Other Revenue	610	0	610	0		610		B-4(W)
4	**TOTAL OPERATING REVENUES**	12,133	0	12,133	9,053		21,186		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	10,151	0	10,151	0		10,151		B-5(W)
7	Depreciation net of CIAC Amort	2,398	0	2,398	0		2,398		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	2,616	(604)	2,012	407	(A)	2,419		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,340)	233	(2,107)	3,335	(B)	1,228		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	12,825	(371)	12,454	3,742		16,196		
12	**NET OPERATING INCOME**	(692)	371	(321)	5,311		4,990		
13	**RATE BASE**	50,709	0	50,709			50,709		A-1(W)
14	**RATE OF RETURN**	(1.37%)		(0.63%)			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.

1783

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-6.70%	D-1(W)	
3	Rate of Return (%)	9.84%	2.38%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	50,709	50,709	A-1(W)	
6	Required / Requested Income (L3 x L5)	4,990	1,205		
7	Adjusted Income Under Present Rates	(321)	(321)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	5,311	1,526		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(2,806)	
10	Revenue adjustment Before RAF (L8 / L9)	8,646	2,485		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	9,053	2,602		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	8,646	2,485		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	3,335	959		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	407	117		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	5,311	1,526		B-1(W)1/3,2//3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	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%

1784

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	546	0	546	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	385	0	385	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	385	0	385		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,685	0	1,685		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,685	0	1,685		
10	Non-used & Useful Percent			35.83%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(604)	(604)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,685	(604)	1,081		
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)**	2,616	(604)	2,012		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.

1785

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 950495-WS Explanation: *Provide the calculation of income taxes at present income.*
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	12,133	0	12,133	B-4(W)
3	Less:				
4	O & M Expenses	10,151	0	10,151	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	2,398	0	2,398	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	2,616	(604)	2,012	B-15(W)
8	Pre-Tax Operating Expenses	15,165	(604)	14,561	
9	**PRE-TAX OPERATING INCOME**	(3,032)	604	(2,428)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(3,032)	604	(2,428)	
12	Less:				
13	Interest Expense:				
14	Rate Base	50,709	0	50,709	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	2,561	0	2,561	C-3
17	Net Taxable Income (L11 - L16)	(5,593)	604	(4,989)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(2,158)	233	(1,925)	
20	Less:				
21	Parent Debt Adjustment	157	0	157	C-1(W)
22	Investment Tax Credit	25	0	25	C-7(W)
23	**TOTAL INCOME TAXES**	(2,340)	233	(2,107)	

1786

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Lake / Skycrest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

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	381,871	0	381,871	A-5 (W)
2	Utility Land & Land Rights	790	0	790	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(43,496)	0	(43,496)	A-9 (W)
6	CIAC	(19,372)	0	(19,372)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	6,317	0	6,317	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	(677)	0	(677)	Vol. II
13	Deferred Taxes	(6,457)	0	(6,457)	C-7 (W)
14	Working Capital Allowance	2,442	0	2,442	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	321,418	0	321,418	

1787

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lake / Skycrest
Docket No.: 950495-WS
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	23,054	0	23,054	5,242	28,296	22.74%	B-4(W), B-3(W)
3	Other Revenue	695	0	695	0	695		B-4(W)
4	**TOTAL OPERATING REVENUES**	23,749	0	23,749	5,242	28,991		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	19,533	0	19,533	0	19,533		B-5(W)
7	Depreciation net of CIAC Amort	15,777	0	15,777	0	15,777		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	3,042	0	3,042	236 (A)	3,278		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(12,590)	0	(12,590)	1,931 (B)	(10,659)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	25,762	0	25,762	2,167	27,929		
12	**NET OPERATING INCOME**	(2,013)	0	(2,013)	3,075	1,062		
13	**RATE BASE**	321,418	0	321,418		321,418		A-1(W)
14	**RATE OF RETURN**	(0.63%)		(0.63%)		0.33%		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.

1788

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Skycrest
Docket No.: 950495-WS
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	23,054	0	23,054	57,349	80,403	248.76%	B-4(W),B-3(W)
3	Other Revenue	695	0	695	0	695		B-4(W)
4	**TOTAL OPERATING REVENUES**	23,749	0	23,749	57,349	81,098		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	19,533	0	19,533	0	19,533		B-5(W)
7	Depreciation net of CIAC Amort	15,777	0	15,777	0	15,777		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	3,042	0	3,042	2,581 (A)	5,623		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(12,590)	0	(12,590)	21,127 (B)	8,537		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	25,762	0	25,762	23,708	49,470		
12	**NET OPERATING INCOME**	(2,013)	0	(2,013)	33,641	31,628		
13	**RATE BASE**	321,418	0	321,418		321,418		A-1(W)
14	**RATE OF RETURN**	(0.63%)		(0.63%)		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.

1789

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Lake / Skycrest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-11.61%	D-1(W)	
3	Rate of Return (%)	9.84%	0.33%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	321,418	321,418	A-1(W)	
6	Required / Requested Income (L3 x L5)	31,628	1,062		
7	Adjusted Income Under Present Rates	(2,013)	(2,013)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	33,641	3,075		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(7,019)	
10	Revenue adjustment Before RAF (L8 / L9)	54,768	5,006		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	57,349	5,242		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	54,768	5,006		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	21,127	1,931		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,581	236		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	33,641	3,075		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%	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Lake / Skycrest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	1,069	0	1,069	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	591	0	591	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	591	0	591		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,383	0	1,383		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,383	0	1,383		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,383	0	1,383		
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)**	3,042	0	3,042		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.

1791

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Lake / Skycrest
Docket No.: 950495-WS
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 income taxes at present income.

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	23,749	0	23,749	B-4(W)
3	Less:				
4	O & M Expenses	19,533	0	19,533	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	15,777	0	15,777	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	3,042	0	3,042	B-15(W)
8	Pre-Tax Operating Expenses	38,352	0	38,352	
9	**PRE-TAX OPERATING INCOME**	(14,603)	0	(14,603)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(14,603)	0	(14,603)	
12	Less:				
13	Interest Expense:				
14	Rate Base	321,418	0	321,418	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	16,232	0	16,232	C-3
17	Net Taxable Income (L11 - L16)	(30,835)	0	(30,835)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(11,895)	0	(11,895)	
20	Less:				
21	Parent Debt Adjustment	600	0	600	C-1(W)
22	Investment Tax Credit	96	0	96	C-7(W)
23	**TOTAL INCOME TAXES**	(12,590)	0	(12,590)	

1792

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

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	77,074	0	77,074	A-5 (W)
2	Utility Land & Land Rights	286	0	286	A-5 (W)
3	Non-Used and Useful	(1,257)	0	(1,257)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(25,269)	0	(25,269)	A-9 (W)
6	CIAC	(9,492)	0	(9,492)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	3,909	0	3,909	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	(487)	0	(487)	Vol. II
13	Deferred Taxes	(527)	0	(527)	C-7 (W)
14	Working Capital Allowance	2,039	0	2,039	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	46,276	0	46,276	

1793

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495-WS
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)

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	19,532	0	19,532	4,433	23,965	22.70%	B-4(W), B-3(W)
3	Other Revenue	175	0	175	0	175		B-4(W)
4	**TOTAL OPERATING REVENUES**	19,707	0	19,707	4,433	24,140		
5	***OPERATING EXPENSES:***							
6	Operation and Maintenance	16,310	0	16,310	0	16,310		B-5(W)
7	Depreciation net of CIAC Amort	3,450	0	3,450	0	3,450		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	2,336	(22)	2,314	199 (A)	2,513		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,963)	8	(1,955)	1,633 (B)	(322)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	20,132	(14)	20,119	1,832	21,951		
12	**NET OPERATING INCOME**	(425)	14	(412)	2,601	2,189		
13	***RATE BASE***	46,276	0	46,276		46,276		A-1(W)
14	**RATE OF RETURN**	(0.92%)		(0.89%)		4.73%		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.

1794

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495-WS
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	19,532	0	19,532	8,466		27,998	43.34%	B-4(W),B-3(W)
3	Other Revenue	175	0	175	0		175		B-4(W)
4	**TOTAL OPERATING REVENUES**	19,707	0	19,707	8,466		28,173		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	16,310	0	16,310	0		16,310		B-5(W)
7	Depreciation net of CIAC Amort	3,450	0	3,450	0		3,450		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	2,336	(22)	2,314	381	(A)	2,695		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,963)	8	(1,955)	3,119	(B)	1,164		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	20,132	(14)	20,119	3,500		23,619		
12	**NET OPERATING INCOME**	(425)	14	(412)	4,966		4,554		
13	**RATE BASE**	46,276	0	46,276			46,276		A-1(W)
14	**RATE OF RETURN**	(0.92%)		(0.89%)			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.

1795

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-1.05%	D-1(W)	
3	Rate of Return (%)	9.84%	4.73%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	46,276	46,276	A-1(W)	
6	Required / Requested Income (L3 x L5)	4,554	2,189		
7	Adjusted Income Under Present Rates	(412)	(412)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	4,966	2,601		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(4,645)	
10	Revenue adjustment Before RAF (L8 / L9)	8,085	4,234		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	8,466	4,433		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	8,085	4,234		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	3,119	1,633		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	381	199		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	4,966	2,601		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%

1796

10/2/95 10:34 AM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	887	0	887	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	542	0	542	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	542	0	542		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	907	0	907		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	907	0	907		
10	Non-used & Useful Percent			2.48%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(22)	(22)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	907	(22)	885		
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)**	2,336	(22)	2,314		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.

1797

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	19,707	0	19,707	B-4(W)
3	Less:				
4	O & M Expenses	16,310	0	16,310	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	3,450	0	3,450	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	2,336	(22)	2,314	B-15(W)
8	Pre-Tax Operating Expenses	22,096	(22)	22,074	
9	**PRE-TAX OPERATING INCOME**	(2,389)	22	(2,367)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(2,389)	22	(2,367)	
12	Less:				
13	Interest Expense:				
14	Rate Base	46,276	0	46,276	A-1(W)
15	*Weighted Average Cost of Debt*	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	2,337	0	2,337	C-3
17	Net Taxable Income (L11 - L16)	(4,726)	22	(4,704)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(1,823)	8	(1,815)	
20	Less:				
21	Parent Debt Adjustment	121	0	121	C-1(W)
22	Investment Tax Credit	19	0	19	C-7(W)
23	**TOTAL INCOME TAXES**	(1,963)	8	(1,955)	

1798

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	19,407	0	19,407	A-5 (W)
2	Utility Land & Land Rights	24	0	24	A-5 (W)
3	Non-Used and Useful	(988)	0	(988)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(7,831)	0	(7,831)	A-9 (W)
6	CIAC	(1,975)	0	(1,975)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	637	0	637	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	(42)	0	(42)	Vol. II
13	Deferred Taxes	(364)	0	(364)	C-7 (W)
14	Working Capital Allowance	960	0	960	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	9,828	0	9,828	

1799

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and *calculation of charge.*

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	7,027	0	7,027	1,588	8,615	22.60%	B-4(W), B-3(W)
3	Other Revenue	0	0	0	0	0		B-4(W)
4	**TOTAL OPERATING REVENUES**	7,027	0	7,027	1,588	8,615		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	7,676	0	7,676	0	7,676		B-5(W)
7	Depreciation net of CIAC Amort	728	0	728	0	728		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	705	(5)	700	71 (A)	771		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,030)	2	(1,028)	585 (B)	(443)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	8,079	(3)	8,076	656	8,732		
12	**NET OPERATING INCOME**	(1,052)	3	(1,049)	932	(117)		
13	**RATE BASE**	9,828	0	9,828		9,828		A-1(W)
14	**RATE OF RETURN**	(10.71%)		(10.68%)		(1.19%)		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.

1800

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
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	7,027	0	7,027	3,437	10,464	48.91%	B-4(W),B-3(W)
3	Other Revenue	0	0	0	0	0		B-4(W)
4	**TOTAL OPERATING REVENUES**	7,027	0	7,027	3,437	10,464		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	7,676	0	7,676	0	7,676		B-5(W)
7	Depreciation net of CIAC Amort	728	0	728	0	728		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	705	(5)	700	155 (A)	855		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,030)	2	(1,028)	1,266 (B)	238		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	8,079	(3)	8,076	1,421	9,497		
12	**NET OPERATING INCOME**	(1,052)	3	(1,049)	2,016	967		
13	**RATE BASE**	9,828	0	9,828		9,828		A-1(W)
14	**RATE OF RETURN**	(10.71%)		(10.68%)		9.83%		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.

1801

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-15.26%	D-1(W)	
3	Rate of Return (%)	9.84%	-1.19%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	9,828	9,828	A-1(W)	
6	Required / Requested Income (L3 x L5)	967	(117)		
7	Adjusted Income Under Present Rates	(1,049)	(1,049)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	2,016	932		
9	*Revenue Conversion Factor (1 - Tax Rate)*	0.61425	0.61425	(2,566)	
10	Revenue adjustment Before RAF (L8 / L9)	3,282	1,517		
11	RAF Conversion Factor	95.50%	95.50%		
12	***REVENUE ADJ. WITH RAF (L10 / L11)***	3,437	1,588		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	3,282	1,517		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,266	585		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	155	71		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	2,016	932		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%	

1802

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

(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%)**	316	0	316	B-4(W)	
2 **PAYROLL TAXES: (8.0%)**	306	0	306	B-5(W)	
3 (Adjustments)			0		
4			0		
5			0		
6 **TOTAL PAYROLL TAXES**	306	0	306		
7 **REAL ESTATE & PERSONAL PROPERTY TAXES:**	83	0	83		
8 Non-used & Useful Property Tax Add-back (1)			0		
9 Adjusted Real Estate & Personal Property Tax	83	0	83		
10 Non-used & Useful Percent			6.53%	A-5(W)7/7	
11 Non-used & Useful Amount	0	(5)	(5)		
12 **TOTAL USED & USEFUL REAL EST. TAXES**	83	(5)	78		
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)**	705	(5)	700		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.

1803

10/2/95 2:59 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
			1995 INCOME TAXES		
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	7,027	0	7,027	B-4(W)
3	Less:				
4	O & M Expenses	7,676	0	7,676	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	728	0	728	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	705	(5)	700	B-15(W)
8	Pre-Tax Operating Expenses	9,109	(5)	9,104	
9	**PRE-TAX OPERATING INCOME**	(2,082)	5	(2,077)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(2,082)	5	(2,077)	
12	Less:				
13	Interest Expense:				
14	Rate Base	9,828	0	9,828	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	*Total Interest Expense*	496	0	496	C-3
17	Net Taxable Income (L11 - L16)	(2,578)	5	(2,573)	
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)	(995)	2	(993)	
20	Less:				
21	Parent Debt Adjustment	30	0	30	C-1(W)
22	Investment Tax Credit	5	0	5	C-7(W)
23	**TOTAL INCOME TAXES**	(1,030)	2	(1,028)	

1804

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	1,559,808	0	1,559,808	A-5 (W)
2	Utility Land & Land Rights	19,272	0	19,272	A-5 (W)
3	Non-Used and Useful	(118,375)	0	(118,375)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(557,820)	0	(557,820)	A-9 (W)
6	CIAC	(718,901)	0	(718,901)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(8,048)	(8,048)	A-12 (W)
8	Accumulated Amortization of CIAC	232,404	0	232,404	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	(3,690)	0	(3,690)	Vol. II
13	Deferred Taxes	42,193	0	42,193	C-7 (W)
14	Working Capital Allowance	18,573	0	18,573	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	473,464	(8,048)	465,416	

1805

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	193,500	0	193,500	43,742	237,242	22.61%	B-4(W), B-3(W)
3	Other Revenue	1,085	0	1,085	0	1,085		B-4(W)
4	**TOTAL OPERATING REVENUES**	194,585	0	194,585	43,742	238,327		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	148,582	0	148,582	0	148,582		B-5(W)
7	Depreciation net of CIAC Amort	27,121	0	27,121	0	27,121		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	25,272	(2,604)	22,668	1,968 (A)	24,636		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(14,529)	1,161	(13,368)	16,114 (B)	2,746		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	186,445	(1,443)	185,002	18,082	203,084		
12	**NET OPERATING INCOME**	8,140	1,443	9,583	25,660	35,243		
13	**RATE BASE**	473,464	(8,048)	465,416		465,416		A-1(W)
14	**RATE OF RETURN**	1.72%		2.06%		7.57%		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.

1806

10/2/95 10:31 AM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
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	193,500	0	193,500	61,734		255,234	31.90%	B-4(W),B-3(W)
3	Other Revenue	1,085	0	1,085	0		1,085		B-4(W)
4	**TOTAL OPERATING REVENUES**	194,585	0	194,585	61,734		256,319		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	148,582	0	148,582	0		148,582		B-5(W)
7	Depreciation net of CIAC Amort	27,121	0	27,121	0		27,121		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	25,272	(2,604)	22,668	2,778	(A)	25,446		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(14,529)	1,161	(13,368)	22,742	(B)	9,374		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	186,445	(1,443)	185,002	25,520		210,522		
12	**NET OPERATING INCOME**	8,140	1,443	9,583	36,214		45,797		
13	**RATE BASE**	473,464	(8,048)	465,416			465,416		A-1(W)
14	**RATE OF RETURN**	1.72%		2.06%			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.

1807

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	5.76%	D-1(W)	
3	Rate of Return (%)	9.84%	7.57%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	465,416	465,416	A-1(W)	
6	Required / Requested Income (L3 x L5)	45,797	35,243		
7	Adjusted Income Under Present Rates	9,583	9,583	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	36,214	25,660		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(32,191)	
10	Revenue adjustment Before RAF (L8 / L9)	58,956	41,774		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	61,734	43,742		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	58,956	41,774		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	22,742	16,114		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,778	1,968		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	***NET INCOME INCREASE (L12 - (L16 + L18)***	36,214	25,660		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%

1808

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	8,756	0	8,756	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	5,801	0	5,801	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	5,801	0	5,801		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	10,714	0	10,714		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	10,714	0	10,714		
10	Non-used & Useful Percent			24.30%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(2,604)	(2,604)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	10,714	(2,604)	8,110		
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)**	25,272	(2,604)	22,668		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.

1809

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) Per Books	(3) 1995 INCOME TAXES Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	194,585	0	194,585	B-4(W)
3	Less:				
4	O & M Expenses	148,582	0	148,582	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	27,121	0	27,121	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	25,272	(2,604)	22,668	B-15(W)
8	Pre-Tax Operating Expenses	200,974	(2,604)	198,370	
9	**PRE-TAX OPERATING INCOME**	(6,389)	2,604	(3,785)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(6,389)	2,604	(3,785)	
12	Less:				
13	Interest Expense:				
14	Rate Base	473,464	(8,048)	465,416	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	23,910	(406)	23,504	C-3
17	Net Taxable Income (L11 - L16)	(30,299)	3,010	(27,289)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(11,688)	1,161	(10,527)	
20	Less:				
21	Parent Debt Adjustment	2,451	0	2,451	C-1(W)
22	Investment Tax Credit	391	0	391	C-7(W)
23	**TOTAL INCOME TAXES**	(14,529)	1,161	(13,368)	

1810

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	7,002,644	0	7,002,644	A-5 (W)
2	Utility Land & Land Rights	7,081	0	7,081	A-5 (W)
3	Non-Used and Useful	(1,165,302)	0	(1,165,302)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(1,671,615)	0	(1,671,615)	A-9 (W)
6	CIAC	(3,434,897)	0	(3,434,897)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	509,887	0	509,887	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	(13,344)	0	(13,344)	Vol. II
13	Deferred Taxes	277,651	0	277,651	C-7 (W)
14	Working Capital Allowance	43,029	0	43,029	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	1,555,134	0	1,555,134	

1911

9/29/95 11:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
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	499,807	0	499,807	112,130	611,937	22.43%	B-4(W), B-3(W)
3	Other Revenue	15,680	0	15,680	0	15,680		B-4(W)
4	**TOTAL OPERATING REVENUES**	515,487	0	515,487	112,130	627,617		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	344,229	0	344,229	0	344,229		B-5(W)
7	Depreciation net of CIAC Amort	89,331	0	89,331	0	89,331		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	136,946	(18,591)	118,355	5,046 (A)	123,401		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(64,275)	7,171	(57,103)	41,308 (B)	(15,795)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	506,231	(11,420)	494,812	46,354	541,166		
12	**NET OPERATING INCOME**	9,256	11,420	20,675	65,776	86,451		
13	**RATE BASE**	1,555,134	0	1,555,134		1,555,134		A-1(W)
14	**RATE OF RETURN**	0.60%		1.33%		5.56%		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.

1812

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
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 6) 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	499,807	0	499,807	225,619		725,426	45.14%	B-4(W),B-3(W)
3	Other Revenue	15,680	0	15,680	0		15,680		B-4(W)
4	**TOTAL OPERATING REVENUES**	515,487	0	515,487	225,619		741,106		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	344,229	0	344,229	0		344,229		B-5(W)
7	Depreciation net of CIAC Amort	89,331	0	89,331	0		89,331		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	136,946	(18,591)	118,355	10,153	(A)	128,508		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(64,275)	7,171	(57,103)	83,116	(B)	26,013		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	506,231	(11,420)	494,812	93,269		588,081		
12	**NET OPERATING INCOME**	9,256	11,420	20,675	132,350		153,025		
13	**RATE BASE**	1,555,134	0	1,555,134			1,555,134		A-1(W)
14	**RATE OF RETURN**	0.60%		1.33%			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.

1813

10/2/95 10:32 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES)
REQUIRED AND REQUESTED

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	0.93%	D-1(W)	
3	Rate of Return (%)	9.84%	5.56%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	1,555,134	1,555,134	A-1(W)	
6	Required / Requested Income (L3 x L5)	153,025	86,451		
7	Adjusted Income Under Present Rates	20,675	20,675	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	132,350	65,776		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(86,409)	
10	Revenue adjustment Before RAF (L8 / L9)	215,466	107,084		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	225,619	112,130		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	215,466	107,084		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	83,116	41,308		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	10,153	5,046		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	132,350	65,776		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%	

1814

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	23,197	0	23,197	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	13,450	0	13,450	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	13,450	0	13,450		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	100,299	0	100,299		
8	Non-used & Useful Property Tax Add-back (1)		37,605	37,605		
9	Adjusted Real Estate & Personal Property Tax	100,299	37,605	137,904		
10	Non-used & Useful Percent			40.75%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(56,196)	(56,196)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	100,299	(18,591)	81,708		
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)**	136,946	(18,591)	118,355		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.

1815

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	515,487	0	515,487	B-4(W)
3	Less:				
4	O & M Expenses	344,229	0	344,229	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	89,331	0	89,331	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	136,946	(18,591)	118,355	B-15(W)
8	Pre-Tax Operating Expenses	570,506	(18,591)	551,915	
9	**PRE-TAX OPERATING INCOME**	(55,019)	18,591	(36,428)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(55,019)	18,591	(36,428)	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,555,134	0	1,555,134	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	78,534	0	78,534	C-3
17	Net Taxable Income (L11 - L16)	(133,553)	18,591	(114,962)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(51,518)	7,171	(44,347)	
20	Less:				
21	Parent Debt Adjustment	11,003	0	11,003	C-1(W)
22	Investment Tax Credit	1,754	0	1,754	C-7(W)
23	**TOTAL INCOME TAXES**	(64,275)	7,171	(57,103)	

1816

10/2/95 3:00 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Washington / Sunny 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	2,371,702	0	2,371,702	A-5 (W)
2	Utility Land & Land Rights	12,122	0	12,122	A-5 (W)
3	Non-Used and Useful	(1,165,864)	0	(1,165,864)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(672,044)	0	(672,044)	A-9 (W)
6	CIAC	(120,439)	0	(120,439)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	31,667	0	31,667	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	(2,531)	0	(2,531)	Vol. II
13	Deferred Taxes	(45,659)	0	(45,659)	C-7 (W)
14	Working Capital Allowance	11,109	0	11,109	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	420,063	0	420,063	

1817

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Washington / Sunny 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	167,807	0	167,807	38,023	205,830	22.66%	B-4(W), B-3(W)
3	Other Revenue	2,195	0	2,195	0	2,195		B-4(W)
4	**TOTAL OPERATING REVENUES**	170,002	0	170,002	38,023	208,025		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	88,874	0	88,874	0	88,874		B-5(W)
7	Depreciation net of CIAC Amort	32,855	0	32,855	0	32,855		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	27,426	1,470	28,896	1,711 (A)	30,607		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,461)	(567)	(5,028)	14,007 (B)	8,979		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	144,693	903	145,596	15,718	161,314		
12	**NET OPERATING INCOME**	25,309	(903)	24,406	22,305	46,711		
13	**RATE BASE**	420,063	0	420,063		420,063		A-1(W)
14	**RATE OF RETURN**	6.03%		5.81%		11.12%		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.

1818

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Washington / Sunny 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 [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	167,807	0	167,807	28,858		196,665	17.20%	B-4(W),B-3(W)
3	Other Revenue	2,195	0	2,195	0		2,195		B-4(W)
4	**TOTAL OPERATING REVENUES**	170,002	0	170,002	28,858		198,860		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	88,874	0	88,874	0		88,874		B-5(W)
7	Depreciation net of CIAC Amort	32,855	0	32,855	0		32,855		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	27,426	1,470	28,896	1,299	(A)	30,195		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,461)	(567)	(5,028)	10,631	(B)	5,603		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	144,693	903	145,596	11,930		157,526		
12	**NET OPERATING INCOME**	25,309	(903)	24,406	16,928		41,334		
13	**RATE BASE**	420,063	0	420,063			420,063		A-1(W)
14	**RATE OF RETURN**	6.03%		5.81%			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Washington / Sunny 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 [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%	14.27%	D-1(W)	
3	Rate of Return (%)	9.84%	11.12%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	420,063	420,063	A-1(W)	
6	Required / Requested Income (L3 x L5)	41,334	46,711		
7	Adjusted Income Under Present Rates	24,406	24,406	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	16,928	22,305		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(11,906)	
10	Revenue adjustment Before RAF (L8 / L9)	27,559	36,312		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	28,858	38,023		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	27,559	36,312		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	10,631	14,007		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,299	1,711		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	16,928	22,305		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%

1820

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Washington / Sunny 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		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%)**	7,650	0	7,650	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	3,159	0	3,159	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	3,159	0	3,159		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	16,617	0	16,617		
8	Non-used & Useful Property Tax Add-back (1)		32,201	32,201		
9	Adjusted Real Estate & Personal Property Tax	16,617	32,201	48,818		
10	Non-used & Useful Percent			62.95%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(30,731)	(30,731)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	16,617	1,470	18,087		
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)**	27,426	1,470	28,896		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 / Washington / Sunny 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	170,002	0	170,002	B-4(W)
3	Less:				
4	O & M Expenses	88,874	0	88,874	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	32,855	0	32,855	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	27,426	1,470	28,896	B-15(W)
8	Pre-Tax Operating Expenses	149,154	1,470	150,624	
9	**PRE-TAX OPERATING INCOME**	20,848	(1,470)	19,378	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	20,848	(1,470)	19,378	
12	Less:				
13	Interest Expense:				
14	Rate Base	420,063	0	420,063	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	21,213	0	21,213	C-3
17	Net Taxable Income (L11 - L16)	(365)	(1,470)	(1,835)	
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)	(141)	(567)	(708)	
20	Less:				
21	Parent Debt Adjustment	3,727	0	3,727	C-1(W)
22	Investment Tax Credit	594	0	594	C-7(W)
23	**TOTAL INCOME TAXES**	(4,461)	(567)	(5,028)	

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	360,082	0	360,082	A-5 (W)
2	Utility Land & Land Rights	19,683	0	19,683	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(102,463)	0	(102,463)	A-9 (W)
6	CIAC	(61,658)	0	(61,658)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	17,998	0	17,998	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	(59)	0	(59)	Vol. II
13	Deferred Taxes	2,169	0	2,169	C-7 (W)
14	Working Capital Allowance	4,103	0	4,103	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	239,855	0	239,855	

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
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	61,126	0	61,126	13,867	74,993	22.69%	B-4(W), B-3(W)
3	Other Revenue	60	0	60	0	60		B-4(W)
4	**TOTAL OPERATING REVENUES**	61,186	0	61,186	13,867	75,053		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	32,822	0	32,822	0	32,822		B-5(W)
7	Depreciation net of CIAC Amort	10,700	0	10,700	0	10,700		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	4,182	0	4,182	624 (A)	4,806		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(128)	0	(128)	5,108 (B)	4,980		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	47,576	0	47,576	5,732	53,308		
12	**NET OPERATING INCOME**	13,610	0	13,610	8,135	21,745		
13	**RATE BASE**	239,855	0	239,855		239,855		A-1(W)
14	**RATE OF RETURN**	5.67%		5.67%		9.07%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
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	61,126	0	61,126	17,034		78,160	27.87%	B-4(W),B-3(W)
3	Other Revenue	60	0	60	0		60		B-4(W)
4	**TOTAL OPERATING REVENUES**	61,186	0	61,186	17,034		78,220		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	32,822	0	32,822	0		32,822		B-5(W)
7	Depreciation net of CIAC Amort	10,700	0	10,700	0		10,700		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	4,182	0	4,182	767	(A)	4,949		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(128)	0	(128)	6,275	(B)	6,147		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	47,576	0	47,576	7,042		54,618		
12	**NET OPERATING INCOME**	13,610	0	13,610	9,992		23,602		
13	**RATE BASE**	239,855	0	239,855			239,855		A-1(W)
14	**RATE OF RETURN**	5.67%		5.67%			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	9.34%	D-1(W)	
3	Rate of Return (%)	9.84%	9.07%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	239,855	239,855	A-1(W)	
6	Required / Requested Income (L3 x L5)	23,602	21,745		
7	Adjusted Income Under Present Rates	13,610	13,610	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	9,992	8,135		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	367	
10	*Revenue adjustment Before RAF (L8 / L9)*	16,267	13,243		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	17,034	13,867		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	16,267	13,243		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	6,275	5,108		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	***REVENUE ASSESSMENT FEE (L12 - L10)***	767	624		*B-1(W)1/3,2//3*
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	9,992	8,135		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 WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	2,753	0	2,753	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,332	0	1,332	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,332	0	1,332		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	97	0	97		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	97	0	97		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	97	0	97		
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)**	4,182	0	4,182		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 / Lake / Sunshine Parkway
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	61,186	0	61,186	B-4(W)
3	Less:				
4	O & M Expenses	32,822	0	32,822	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	10,700	0	10,700	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	4,182	0	4,182	B-15(W)
8	Pre-Tax Operating Expenses	47,704	0	47,704	
9	**PRE-TAX OPERATING INCOME**	13,482	0	13,482	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	13,482	0	13,482	
12	Less:				
13	Interest Expense:				
14	Rate Base	239,855	0	239,855	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	12,113	0	12,113	C-3
17	Net Taxable Income (L11 - L16)	1,369	0	1,369	
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)	528	0	528	
20	Less:				
21	Parent Debt Adjustment	566	0	566	C-1(W)
22	Investment Tax Credit	90	0	90	C-7(W)
23	**TOTAL INCOME TAXES**	(128)	0	(128)	

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Osceola / Tropical Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	354,114	0	354,114	A-5 (W)
2	Utility Land & Land Rights	2,162	0	2,162	A-5 (W)
3	Non-Used and Useful	(8,895)	0	(8,895)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(87,304)	0	(87,304)	A-9 (W)
6	CIAC	(31,770)	0	(31,770)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	7,624	0	7,624	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	(3,226)	0	(3,226)	Vol. II
13	Deferred Taxes	(5,508)	0	(5,508)	C-7 (W)
14	Working Capital Allowance	12,112	0	12,112	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	239,309	0	239,309	

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Osceola / Tropical Park
Docket No.: 950495-WS
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	117,721	0	117,721	26,541	144,262	22.55%	B-4(W), B-3(W)
3	Other Revenue	3,530	0	3,530	0	3,530		B-4(W)
4	**TOTAL OPERATING REVENUES**	121,251	0	121,251	26,541	147,792		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	96,893	0	96,893	0	96,893		B-5(W)
7	Depreciation net of CIAC Amort	17,586	0	17,586	0	17,586		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	13,792	(142)	13,650	1,194 (A)	14,844		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(8,015)	55	(7,960)	9,777 (B)	1,817		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	120,256	(87)	120,169	10,971	131,140		
12	**NET OPERATING INCOME**	995	87	1,082	15,570	16,652		
13	**RATE BASE**	239,309	0	239,309		239,309		A-1(W)
14	**RATE OF RETURN**	0.42%		0.45%		6.96%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Osceola / Tropical Park
Docket No.: 950495-WS
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	117,721	0	117,721	38,298		156,019	32.53%	B-4(W),B-3(W)
3	Other Revenue	3,530	0	3,530	0		3,530		B-4(W)
4	**TOTAL OPERATING REVENUES**	121,251	0	121,251	38,298		159,549		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	96,893	0	96,893	0		96,893		B-5(W)
7	Depreciation net of CIAC Amort	17,586	0	17,586	0		17,586		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	13,792	(142)	13,650	1,723	(A)	15,373		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(8,015)	55	(7,960)	14,109	(B)	6,149		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	120,256	(87)	120,169	15,832		136,001		
12	**NET OPERATING INCOME**	995	87	1,082	22,466		23,548		
13	**RATE BASE**	239,309	0	239,309			239,309		A-1(W)
14	**RATE OF RETURN**	0.42%		0.45%			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Osceola / Tropical Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	Required	Requested	Supporting Schedules	Recap Schedules
	(1)	(2)	(3)	(4)	(5)
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	4.29%	D-1(W)	
3	Rate of Return (%)	9.84%	6.96%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	239,309	239,309	A-1(W)	
6	Required / Requested Income (L3 x L5)	23,548	16,652		
7	Adjusted Income Under Present Rates	1,082	1,082	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	22,466	15,570		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(24,265)	
10	Revenue adjustment Before RAF (L8 / L9)	36,575	25,347		
11	*RAF Conversion Factor*	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	38,298	26,541		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	36,575	25,347		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	14,109	9,777		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,723	1,194		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	22,466	15,570		B-1(W)1/3,2//3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	Ratio	Cost Rate	Weighted Cost
	(1)	(2)	(3)	(4)
21	Long-Term Debt	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%

1832

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Osceola / Tropical Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

Line No.	(1) (PRESENT INCOME)	(2) Per Books	(3) Adjustment	(4) Adjusted Test Year	(5) Supporting Schedules	(6) Recap Schedules
		1995 TAXES OTHER THAN INCOME				
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	5,456	0	5,456	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	3,637	0	3,637	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	3,637	0	3,637		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	4,699	0	4,699		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	4,699	0	4,699		
10	Non-used & Useful Percent			3.02%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(142)	(142)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	4,699	(142)	4,557		
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)**	13,792	(142)	13,650		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 / Osceola / Tropical Park
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] *Final* [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	121,251	0	121,251	B-4(W)
3	Less:				
4	O & M Expenses	96,893	0	96,893	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	17,586	0	17,586	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	13,792	(142)	13,650	B-15(W)
8	Pre-Tax Operating Expenses	128,271	(142)	128,129	
9	**PRE-TAX OPERATING INCOME**	(7,020)	142	(6,878)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(7,020)	142	(6,878)	
12	Less:				
13	Interest Expense:				
14	Rate Base	239,309	0	239,309	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	12,085	0	12,085	C-3
17	Net Taxable Income (L11 - L16)	(19,105)	142	(18,963)	
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)	(7,370)	55	(7,315)	
20	Less:				
21	Parent Debt Adjustment	556	0	556	C-1(W)
22	Investment Tax Credit	89	0	89	C-7(W)
23	**TOTAL INCOME TAXES**	(8,015)	55	(7,960)	

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	4,927,230	0	4,927,230	A-5 (W)
2	Utility Land & Land Rights	67,731	0	67,731	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(1,130,264)	0	(1,130,264)	A-9 (W)
6	CIAC	(3,547,752)	0	(3,547,752)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	844,784	0	844,784	A-14 (W)
9	Acquisition Adjustments	(43,018)	0	(43,018)	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	14,620	0	14,620	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(20,094)	0	(20,094)	Vol. II
13	Deferred Taxes	116,246	0	116,246	C-7 (W)
14	Working Capital Allowance	78,550	0	78,550	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	1,308,033	0	1,308,033	

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
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	704,939	0	704,939	161,423	866,362	22.90%	B-4(W), B-3(W)
3	Other Revenue	28,355	0	28,355	0	28,355		B-4(W)
4	**TOTAL OPERATING REVENUES**	733,294	0	733,294	161,423	894,717		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	628,404	0	628,404	0	628,404		B-5(W)
7	Depreciation net of CIAC Amort	40,347	0	40,347	0	40,347		B-13(W)
8	Amortization	(860)	0	(860)	0	(860)		B-18(W),A-21(W)
9	Taxes Other Than Income	60,473	0	60,473	7,264 (A)	67,737		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(32,555)	0	(32,555)	59,467 (B)	26,912		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	695,809	0	695,809	66,731	762,540		
12	**NET OPERATING INCOME**	37,485	0	37,485	94,692	132,177		
13	**RATE BASE**	1,308,033	0	1,308,033		1,308,033		A-1(W)
14	**RATE OF RETURN**	2.87%		2.87%		10.11%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
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	704,939	0	704,939	155,512	860,451	22.06%	B-4(W),B-3(W)
3	Other Revenue	28,355	0	28,355	0	28,355		B-4(W)
4	**TOTAL OPERATING REVENUES**	733,294	0	733,294	155,512	888,806		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	628,404	0	628,404	0	628,404		B-5(W)
7	Depreciation net of CIAC Amort	40,347	0	40,347	0	40,347		B-13(W)
8	Amortization	(860)	0	(860)	0	(860)		B-18(W), A-21(W)
9	Taxes Other Than Income	60,473	0	60,473	6,998 (A)	67,471		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(32,555)	0	(32,555)	57,289 (B)	24,734		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	695,809	0	695,809	64,287	760,096		
12	**NET OPERATING INCOME**	37,485	0	37,485	91,225	128,710		
13	**RATE BASE**	1,308,033	0	1,308,033		1,308,033		A-1(W)
14	**RATE OF RETURN**	2.87%		2.87%		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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.83%	D-1(W)	
3	Rate of Return (%)	9.84%	10.11%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	1,308,033	1,308,033	A-1(W)	
6	Required / Requested Income (L3 x L5)	128,710	132,177		
7	Adjusted Income Under Present Rates	37,485	37,485	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	91,225	94,692		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(116,674)	
10	Revenue adjustment Before RAF (L8 / L9)	148,514	154,159		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	155,512	161,423		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	148,514	154,159		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	57,289	59,467		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	6,998	7,264		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	91,225	94,692		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%	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	32,998	0	32,998	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	16,168	0	16,168	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	16,168	0	16,168		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	11,307	0	11,307		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	11,307	0	11,307		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	11,307	0	11,307		
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)**	60,473	0	60,473		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 / Orange / University Shores
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	733,294	0	733,294	B-4(W)
3	Less:				
4	O & M Expenses	628,404	0	628,404	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	40,347	0	40,347	B-13(W)
6	Amortization	(860)	0	(860)	B-18(W), A-21(S)
7	Taxes Other Than Income	60,473	0	60,473	B-15(W)
8	Pre-Tax Operating Expenses	728,364	0	728,364	
9	**PRE-TAX OPERATING INCOME**	4,930	0	4,930	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	4,930	0	4,930	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,308,033	0	1,308,033	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	66,056	0	66,056	C-3
17	Net Taxable Income (L11 - L16)	(61,126)	0	(61,126)	
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)	(23,579)	0	(23,579)	
20	Less:				
21	Parent Debt Adjustment	7,742	0	7,742	C-1(W)
22	Investment Tax Credit	1,234	0	1,234	C-7(W)
23	**TOTAL INCOME TAXES**	(32,555)	0	(32,555)	

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	160,554	0	160,554	A-5 (W)
2	Utility Land & Land Rights	2,211	0	2,211	A-5 (W)
3	Non-Used and Useful	(3,211)	0	(3,211)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(39,161)	0	(39,161)	A-9 (W)
6	CIAC	(41,004)	0	(41,004)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	16,689	0	16,689	A-14 (W)
9	Acquisition Adjustments	17,500	0	17,500	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	(5,221)	0	(5,221)	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(808)	0	(808)	Vol. II
13	Deferred Taxes	285	0	285	C-7 (W)
14	Working Capital Allowance	2,733	0	2,733	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	110,567	0	110,567	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
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	27,981	0	27,981	6,341	34,322	22.66%	B-4(W), B-3(W)
3	Other Revenue	370	0	370	0	370		B-4(W)
4	**TOTAL OPERATING REVENUES**	28,351	0	28,351	6,341	34,692		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	21,862	0	21,862	0	21,862		B-5(W)
7	Depreciation net of CIAC Amort	5,524	0	5,524	0	5,524		B-13(W)
8	Amortization	339	0	339	0	339		B-18(W),A-21(W)
9	Taxes Other Than Income	3,628	(58)	3,570	285 (A)	3,855		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,604)	22	(3,582)	2,336 (B)	(1,246)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	27,748	(36)	27,712	2,621	30,333		
12	**NET OPERATING INCOME**	603	36	639	3,720	4,359		
13	**RATE BASE**	110,567	0	110,567		110,567		A-1(W)
14	**RATE OF RETURN**	0.55%		0.58%		3.94%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
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	27,981	0	27,981	17,458		45,439	62.39%	B-4(W),B-3(W)
3	Other Revenue	370	0	370	0		370		B-4(W)
4	**TOTAL OPERATING REVENUES**	28,351	0	28,351	17,458		45,809		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	21,862	0	21,862	0		21,862		B-5(W)
7	Depreciation net of CIAC Amort	5,524	0	5,524	0		5,524		B-13(W)
8	Amortization	339	0	339	0		339		B-18(W), A-21(W)
9	Taxes Other Than Income	3,628	(58)	3,570	786	(A)	4,356		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,604)	22	(3,582)	6,431	(B)	2,849		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	27,748	(36)	27,712	7,217		34,929		
12	**NET OPERATING INCOME**	603	36	639	10,241		10,880		
13	**RATE BASE**	110,567	0	110,567			110,567		A-1(W)
14	**RATE OF RETURN**	0.55%		0.58%			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 (CAPPED RATES)
REQUIRED AND REQUESTED

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-2.94%	D-1(W)	
3	Rate of Return (%)	9.84%	3.94%	D-1(W)	
4	***REVENUE ADJUSTMENTS:***				
5	Rate Base	110,567	110,567	A-1(W)	
6	Required / Requested Income (L3 x L5)	10,880	4,359		
7	Adjusted Income Under Present Rates	639	639	B-1(W)1/3,2/3	
8	Income Deficiency *(L6 - L7)*	10,241	3,720		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(5,417)	
10	Revenue adjustment Before RAF (L8 / L9)	16,672	6,056		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	17,458	6,341		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	16,672	6,056		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	6,431	2,336		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	786	285		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	10,241	3,720		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%

1844

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	1,276	0	1,276	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	730	0	730	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	730	0	730		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,622	0	1,622		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,622	0	1,622		
10	Non-used & Useful Percent			3.55%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(58)	(58)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,622	(58)	1,564		
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)**	3,628	(58)	3,570		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 / Lake / Venetian Village
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	28,351	0	28,351	B-4(W)
3	Less:				
4	O & M Expenses	21,862	0	21,862	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	5,524	0	5,524	B-13(W)
6	Amortization	339	0	339	B-18(W), A-21(S)
7	Taxes Other Than Income	3,628	(58)	3,570	B-15(W)
8	Pre-Tax Operating Expenses	31,352	(58)	31,294	
9	**PRE-TAX OPERATING INCOME**	(3,001)	58	(2,943)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(3,001)	58	(2,943)	
12	Less:				
13	Interest Expense:				
14	Rate Base	110,567	0	110,567	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	5,584	0	5,584	C-3
17	Net Taxable Income (L11 - L16)	(8,585)	58	(8,527)	
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)	(3,312)	22	(3,289)	
20	Less:				
21	Parent Debt Adjustment	252	0	252	C-1(W)
22	Investment Tax Credit	40	0	40	C-7(W)
23	**TOTAL INCOME TAXES**	(3,604)	22	(3,582)	

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

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	207,975	0	207,975	A-5 (W)
2	Utility Land & Land Rights	3,806	0	3,806	A-5 (W)
3	Non-Used and Useful	(63,853)	0	(63,853)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(63,895)	0	(63,895)	A-9 (W)
6	CIAC	(11,169)	0	(11,169)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	3,234	0	3,234	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	(802)	0	(802)	Vol. II
13	Deferred Taxes	(2,966)	0	(2,966)	C-7 (W)
14	Working Capital Allowance	3,398	0	3,398	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	75,728	0	75,728	

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
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	43,010	0	43,010	9,725	52,735	22.61%	B-4(W), B-3(W)
3	Other Revenue	530	0	530	0	530		B-4(W)
4	**TOTAL OPERATING REVENUES**	43,540	0	43,540	9,725	53,265		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	27,185	0	27,185	0	27,185		B-5(W)
7	Depreciation net of CIAC Amort	5,509	0	5,509	0	5,509		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	6,834	(1,646)	5,188	438 (A)	5,626		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(307)	635	328	3,583 (B)	3,911		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	39,222	(1,011)	38,211	4,021	42,232		
12	**NET OPERATING INCOME**	4,318	1,011	5,329	5,704	11,033		
13	**RATE BASE**	75,728	0	75,728		75,728		A-1(W)
14	**RATE OF RETURN**	5.70%		7.04%		14.57%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
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	43,010	0	43,010	3,619		46,629	8.41%	B-4(W),B-3(W)
3	Other Revenue	530	0	530	0		530		B-4(W)
4	**TOTAL OPERATING REVENUES**	43,540	0	43,540	3,619		47,159		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	27,185	0	27,185	0		27,185		B-5(W)
7	Depreciation net of CIAC Amort	5,509	0	5,509	0		5,509		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	6,834	(1,646)	5,188	163	(A)	5,351		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(307)	635	328	1,333	(B)	1,661		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	39,222	(1,011)	38,211	1,496		39,707		
12	**NET OPERATING INCOME**	4,318	1,011	5,329	2,123		7,452		
13	**RATE BASE**	75,728	0	75,728			75,728		A-1(W)
14	**RATE OF RETURN**	5.70%		7.04%			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	22.54%	D-1(W)	
3	Rate of Return (%)	9.84%	14.57%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	75,728	75,728	A-1(W)	
6	Required / Requested Income (L3 x L5)	7,452	11,033		
7	Adjusted Income Under Present Rates	5,329	5,329	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	2,123	5,704		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(3,958)	
10	Revenue adjustment Before RAF (L8 / L9)	3,456	9,287		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	3,619	9,725		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	3,456	9,287		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,333	3,583		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	163	438		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	2,123	5,704		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%

1850

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	1,959	0	1,959	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	904	0	904	B-5(W)	
3	*(Adjustments)*			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	904	0	904		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	3,971	0	3,971		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	3,971	0	3,971		
10	Non-used & Useful Percent			41.45%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(1,646)	(1,646)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	3,971	(1,646)	2,325		
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)**	6,834	(1,646)	5,188		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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(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	43,540	0	43,540	B-4(W)
3	Less:				
4	O & M Expenses	27,185	0	27,185	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	5,509	0	5,509	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	6,834	(1,646)	5,188	B-15(W)
8	Pre-Tax Operating Expenses	39,529	(1,646)	37,883	
9	**PRE-TAX OPERATING INCOME**	4,011	1,646	5,657	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	4,011	1,646	5,657	
12	Less:				
13	Interest Expense:				
14	Rate Base	75,728	0	75,728	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	3,824	0	3,824	C-3
17	Net Taxable Income (L11 - L16)	187	1,646	1,833	
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)	72	635	707	
20	Less:				
21	Parent Debt Adjustment	327	0	327	C-1(W)
22	Investment Tax Credit	52	0	52	C-7(W)
23	**TOTAL INCOME TAXES**	(307)	635	328	

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

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	61,963	0	61,963	A-5 (W)
2	Utility Land & Land Rights	440	0	440	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(28,552)	0	(28,552)	A-9 (W)
6	CIAC	(26,025)	0	(26,025)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	8,101	0	8,101	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	(778)	0	(778)	Vol. II
13	Deferred Taxes	2,732	0	2,732	C-7 (W)
14	Working Capital Allowance	4,456	0	4,456	A-17 (W)
15	Other	0	0	0	A-21(W)
16	***TOTAL WATER RATE BASE***	22,337	0	22,337	

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	31,363	0	31,363	7,109	38,472	22.67%	B-4(W), B-3(W)
3	Other Revenue	1,070	0	1,070	0	1,070		B-4(W)
4	**TOTAL OPERATING REVENUES**	32,433	0	32,433	7,109	39,542		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	35,646	0	35,646	0	35,646		B-5(W)
7	Depreciation net of CIAC Amort	2,372	0	2,372	0	2,372		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	2,294	0	2,294	320 (A)	2,614		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,587)	0	(3,587)	2,619 (B)	(968)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	36,724	0	36,724	2,939	39,663		
12	**NET OPERATING INCOME**	(4,291)	0	(4,291)	4,170	(121)		
13	**RATE BASE**	22,337	0	22,337		22,337		A-1(W)
14	**RATE OF RETURN**	(19.21%)		(19.21%)		(0.54%)		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
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	31,363	0	31,363	11,062		42,425	35.27%	B-4(W),B-3(W)
3	Other Revenue	1,070	0	1,070	0		1,070		B-4(W)
4	**TOTAL OPERATING REVENUES**	32,433	0	32,433	11,062		43,495		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	35,646	0	35,646	0		35,646		B-5(W)
7	Depreciation net of CIAC Amort	2,372	0	2,372	0		2,372		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	2,294	0	2,294	498	(A)	2,792		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,587)	0	(3,587)	4,075	(B)	488		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	36,724	0	36,724	4,573		41,297		
12	**NET OPERATING INCOME**	(4,291)	0	(4,291)	6,489		2,198		
13	**RATE BASE**	22,337	0	22,337			22,337		A-1(W)
14	**RATE OF RETURN**	(19.21%)		(19.21%)			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.*

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
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%	-13.70%	D-1(W)	
3	Rate of Return (%)	9.84%	-0.54%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	22,337	22,337	A-1(W)	
6	Required / Requested Income (L3 x L5)	2,198	(121)		
7	Adjusted Income Under Present Rates	(4,291)	(4,291)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	6,489	4,170		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(11,080)	
10	Revenue adjustment Before RAF (L8 / L9)	10,564	6,789		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	11,062	7,109		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	10,564	6,789		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	4,075	2,619		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	498	320		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	6,489	4,170		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 WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	1,459	0	1,459	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	630	0	630	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	630	0	630		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	205	0	205		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	205	0	205		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	205	0	205		
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)**	2,294	0	2,294		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 / Orange / Westmont
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	32,433	0	32,433	B-4(W)
3	Less:				
4	O & M Expenses	35,646	0	35,646	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	2,372	0	2,372	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	2,294	0	2,294	B-15(W)
8	Pre-Tax Operating Expenses	40,311	0	40,311	
9	**PRE-TAX OPERATING INCOME**	(7,878)	0	(7,878)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(7,878)	0	(7,878)	
12	Less:				
13	Interest Expense:				
14	Rate Base	22,337	0	22,337	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	1,128	0	1,128	C-3
17	Net Taxable Income (L11 - L16)	(9,006)	0	(9,006)	
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)	(3,474)	0	(3,474)	
20	Less:				
21	Parent Debt Adjustment	97	0	97	C-1(W)
22	Investment Tax Credit	16	0	16	C-7(W)
23	**TOTAL INCOME TAXES**	(3,587)	0	(3,587)	

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

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	166,652	0	166,652	A-5 (W)
2	Utility Land & Land Rights	13,357	0	13,357	A-5 (W)
3	Non-Used and Useful	86	0	86	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(39,324)	0	(39,324)	A-9 (W)
6	CIAC	(80,946)	0	(80,946)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	19,288	0	19,288	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	(624)	0	(624)	Vol. II
13	Deferred Taxes	(2,232)	0	(2,232)	C-7 (W)
14	Working Capital Allowance	3,126	0	3,126	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	79,383	0	79,383	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	38,106	0	38,106	8,605	46,711	22.58%	B-4(W), B-3(W)
3	Other Revenue	545	0	545	0	545		B-4(W)
4	**TOTAL OPERATING REVENUES**	38,651	0	38,651	8,605	47,256		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	25,010	0	25,010	0	25,010		B-5(W)
7	Depreciation net of CIAC Amort	4,879	0	4,879	0	4,879		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	3,575	2	3,577	387 (A)	3,964		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	151	(1)	150	3,170 (B)	3,320		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	33,615	1	33,616	3,557	37,173		
12	**NET OPERATING INCOME**	5,036	(1)	5,035	5,048	10,083		
13	**RATE BASE**	79,383	0	79,383		79,383		A-1(W)
14	**RATE OF RETURN**	6.34%		6.34%		12.70%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
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	38,106	0	38,106	4,732		42,838	12.42%	B-4(W),B-3(W)
3	Other Revenue	545	0	545	0		545		B-4(W)
4	**TOTAL OPERATING REVENUES**	38,651	0	38,651	4,732		43,383		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	25,010	0	25,010	0		25,010		B-5(W)
7	Depreciation net of CIAC Amort	4,879	0	4,879	0		4,879		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	3,575	2	3,577	213	(A)	3,790		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	151	(1)	150	1,743	(B)	1,893		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	33,615	1	33,616	1,956		35,572		
12	**NET OPERATING INCOME**	5,036	(1)	5,035	2,776		7,811		
13	**RATE BASE**	79,383	0	79,383			79,383		A-1(W)
14	**RATE OF RETURN**	6.34%		6.34%			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.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
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%	18.06%	D-1(W)	
3	Rate of Return (%)	9.84%	12.70%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	79,383	79,383	A-1(W)	
6	Required / Requested Income (L3 x L5)	7,811	10,083		
7	Adjusted Income Under Present Rates	5,035	5,035	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	2,776	5,048		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(3,183)	
10	Revenue adjustment Before RAF (L8 / L9)	4,519	8,218		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	4,732	8,605		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	4,519	8,218		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,743	3,170		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	213	387		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	2,776	5,048		B-1(W)1/3,2//3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	1,739	0	1,739	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	916	0	916	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	916	0	916		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	920	0	920		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	920	0	920		
10	Non-used & Useful Percent			-0.18%	A-5(W)7/7	
11	Non-used & Useful Amount	0	2	2		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	920	2	922		
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)**	3,575	2	3,577		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 / Osceola / Windsong
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	38,651	0	38,651	B-4(W)
3	Less:				
4	O & M Expenses	25,010	0	25,010	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	4,879	0	4,879	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	3,575	2	3,577	B-15(W)
8	Pre-Tax Operating Expenses	33,464	2	33,466	
9	**PRE-TAX OPERATING INCOME**	5,187	(2)	5,185	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	5,187	(2)	5,185	
12	Less:				
13	Interest Expense:				
14	Rate Base	79,383	0	79,383	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	4,009	0	4,009	C-3
17	Net Taxable Income (L11 - L16)	1,178	(2)	1,176	
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)	454	(1)	454	
20	Less:				
21	Parent Debt Adjustment	262	0	262	C-1(W)
22	Investment Tax Credit	42	0	42	C-7(W)
23	**TOTAL INCOME TAXES**	151	(1)	150	

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

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	1,640,626	0	1,640,626	A-5 (W)
2	Utility Land & Land Rights	42,972	0	42,972	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(799,381)	0	(799,381)	A-9 (W)
6	CIAC	(640,145)	0	(640,145)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	237,874	0	237,874	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	(6,934)	0	(6,934)	Vol. II
13	Deferred Taxes	(11,472)	0	(11,472)	C-7 (W)
14	Working Capital Allowance	27,182	0	27,182	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	490,723	0	490,723	

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
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	300,016	0	300,016	68,542	368,558	22.85%	B-4(W), B-3(W)
3	Other Revenue	5,490	0	5,490	0	5,490		B-4(W)
4	**TOTAL OPERATING REVENUES**	305,506	0	305,506	68,542	374,048		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	217,454	0	217,454	0	217,454		B-5(W)
7	Depreciation net of CIAC Amort	52,726	0	52,726	0	52,726		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	26,229	0	26,229	3,084 (A)	29,313		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(9,039)	0	(9,039)	25,250 (B)	16,211		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	287,370	0	287,370	28,334	315,704		
12	**NET OPERATING INCOME**	18,136	0	18,136	40,208	58,344		
13	**RATE BASE**	490,723	0	490,723		490,723		A-1(W)
14	**RATE OF RETURN**	3.70%		3.70%		11.89%		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.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
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	300,016	0	300,016	51,399		351,415	17.13%	B-4(W),B-3(W)
3	Other Revenue	5,490	0	5,490	0		5,490		B-4(W)
4	**TOTAL OPERATING REVENUES**	305,506	0	305,506	51,399		356,905		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	217,454	0	217,454	0		217,454		B-5(W)
7	Depreciation net of CIAC Amort	52,726	0	52,726	0		52,726		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	26,229	0	26,229	2,313	(A)	28,542		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(9,039)	0	(9,039)	18,935	(B)	9,896		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	287,370	0	287,370	21,248		308,618		
12	**NET OPERATING INCOME**	18,136	0	18,136	30,151		48,287		
13	**RATE BASE**	490,723	0	490,723			490,723		A-1(W)
14	**RATE OF RETURN**	3.70%		3.70%			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	16.11%	D-1(W)	
3	Rate of Return (%)	9.84%	11.89%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	490,723	490,723	A-1(W)	
6	Required / Requested Income (L3 x L5)	48,287	58,344		
7	Adjusted Income Under Present Rates	18,136	18,136	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	30,151	40,208		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(47,321)	
10	Revenue adjustment Before RAF (L8 / L9)	49,086	65,458		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	51,399	68,542		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	49,086	65,458		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	18,935	25,250		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,313	3,084		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	30,151	40,208		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%	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	13,748	0	13,748	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	6,207	0	6,207	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	6,207	0	6,207		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	6,274	0	6,274		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	6,274	0	6,274		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	6,274	0	6,274		
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)**	26,229	0	26,229		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	305,506	0	305,506	B-4(W)
3	Less:				
4	O & M Expenses	217,454	0	217,454	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	52,726	0	52,726	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	26,229	0	26,229	B-15(W)
8	Pre-Tax Operating Expenses	296,409	0	296,409	
9	**PRE-TAX OPERATING INCOME**	9,097	0	9,097	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	9,097	0	9,097	
12	Less:				
13	Interest Expense:				
14	Rate Base	490,723	0	490,723	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	24,782	0	24,782	C-3
17	Net Taxable Income (L11 - L16)	(15,685)	0	(15,685)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(6,050)	0	(6,050)	
20	Less:				
21	Parent Debt Adjustment	2,578	0	2,578	C-1(W)
22	Investment Tax Credit	411	0	411	C-7(W)
23	**TOTAL INCOME TAXES**	(9,039)	0	(9,039)	

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

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	23,322	0	23,322	A-5 (W)
2	Utility Land & Land Rights	71	0	71	A-5 (W)
3	Non-Used and Useful	(718)	0	(718)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(4,369)	0	(4,369)	A-9 (W)
6	CIAC	(3,592)	0	(3,592)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	765	0	765	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	(125)	0	(125)	Vol. II
13	Deferred Taxes	368	0	368	C-7 (W)
14	Working Capital Allowance	1,009	0	1,009	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	16,731	0	16,731	

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	6,534	0	6,534	1,482	8,016	22.68%	B-4(W), B-3(W)
3	Other Revenue	30	0	30	0	30		B-4(W)
4	**TOTAL OPERATING REVENUES**	6,564	0	6,564	1,482	8,046		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	8,071	0	8,071	0	8,071		B-5(W)
7	Depreciation net of CIAC Amort	1,061	0	1,061	0	1,061		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	715	(4)	711	67 (A)	778		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,635)	2	(1,633)	546 (B)	(1,087)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	8,212	(2)	8,209	613	8,822		
12	**NET OPERATING INCOME**	(1,648)	2	(1,645)	869	(776)		
13	**RATE BASE**	16,731	0	16,731		16,731		A-1(W)
14	**RATE OF RETURN**	(9.85%)		(9.83%)		(4.64%)		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
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	6,534	0	6,534	5,610		12,144	85.86%	B-4(W),B-3(W)
3	Other Revenue	30	0	30	0		30		B-4(W)
4	**TOTAL OPERATING REVENUES**	6,564	0	6,564	5,610		12,174		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	8,071	0	8,071	0		8,071		B-5(W)
7	Depreciation net of CIAC Amort	1,061	0	1,061	0		1,061		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	715	(4)	711	252	(A)	963		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,635)	2	(1,633)	2,067	(B)	434		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	8,212	(2)	8,209	2,319		10,528		
12	**NET OPERATING INCOME**	(1,648)	2	(1,645)	3,291		1,646		
13	**RATE BASE**	16,731	0	16,731			16,731		A-1(W)
14	**RATE OF RETURN**	(9.85%)		(9.83%)			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-23.52%	D-1(W)	
3	Rate of Return (%)	9.84%	-4.64%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	16,731	16,731	A-1(W)	
6	Required / Requested Income (L3 x L5)	1,646	(776)		
7	Adjusted Income Under Present Rates	(1,645)	(1,645)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	3,291	869		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(3,060)	
10	Revenue adjustment Before RAF (L8 / L9)	5,358	1,415		
11	RAF Conversion Factor	95.50%	95.50%		
12	***REVENUE ADJ. WITH RAF (L10 / L11)***	5,610	1,482		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	5,358	1,415		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	2,067	546		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	252	67		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	3,291	869		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%

1874

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	295	0	295	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	306	0	306	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	306	0	306		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	113	0	113		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	113	0	113		
10	Non-used & Useful Percent			3.66%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(4)	(4)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	113	(4)	109		
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)**	715	(4)	711		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 / Putnam / Wootens
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

(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	6,564	0	6,564	B-4(W)
3	Less:				
4	O & M Expenses	8,071	0	8,071	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	1,061	0	1,061	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	715	(4)	711	B-15(W)
8	Pre-Tax Operating Expenses	9,846	(4)	9,842	
9	**PRE-TAX OPERATING INCOME**	(3,282)	4	(3,278)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(3,282)	4	(3,278)	
12	Less:				
13	Interest Expense:				
14	Rate Base	16,731	0	16,731	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	845	0	845	C-3
17	Net Taxable Income (L11 - L16)	(4,127)	4	(4,123)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(1,592)	2	(1,590)	
20	Less:				
21	Parent Debt Adjustment	37	0	37	C-1(W)
22	Investment Tax Credit	6	0	6	C-7(W)
23	**TOTAL INCOME TAXES**	(1,635)	2	(1,633)	

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

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	238,464	0	238,464	A-5 (W)
2	Utility Land & Land Rights	3,016	0	3,016	A-5 (W)
3	Non-Used and Useful	(4,148)	0	(4,148)	A-7 (W)
4	Construction Work in Progress	0	0	0	--
5	Accumulated Depreciation	(76,118)	0	(76,118)	A-9 (W)
6	CIAC	(66,791)	0	(66,791)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	20,363	0	20,363	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	(2,876)	0	(2,876)	Vol. II
13	Deferred Taxes	2,010	0	2,010	C-7 (W)
14	Working Capital Allowance	10,595	0	10,595	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	124,516	0	124,516	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	*Water Sales*	71,962	0	71,962	16,272	88,234	22.61%	B-4(W), B-3(W)
3	Other Revenue	1,585	0	1,585	0	1,585		B-4(W)
4	**TOTAL OPERATING REVENUES**	73,547	0	73,547	16,272	89,819		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	84,757	0	84,757	0	84,757		B-5(W)
7	Depreciation net of CIAC Amort	12,314	0	12,314	0	12,314		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	7,373	(47)	7,326	732 (A)	8,058		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(14,779)	18	(14,760)	5,994 (B)	(8,766)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	89,665	(29)	89,637	6,726	96,363		
12	**NET OPERATING INCOME**	(16,118)	29	(16,090)	9,546	(6,544)		
13	**RATE BASE**	*124,516*	*0*	*124,516*		*124,516*		A-1(W)
14	**RATE OF RETURN**	(12.94%)		(12.92%)		(5.26%)		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
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)

	(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	71,962	0	71,962	48,315		120,277	67.14%	B-4(W),B-3(W)
3	Other Revenue	1,585	0	1,585	0		1,585		B-4(W)
4	**TOTAL OPERATING REVENUES**	73,547	0	73,547	48,315		121,862		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	84,757	0	84,757	0		84,757		B-5(W)
7	Depreciation net of CIAC Amort	12,314	0	12,314	0		12,314		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	7,373	(47)	7,326	2,174	(A)	9,500		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(14,779)	18	(14,760)	17,799	(B)	3,039		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	89,665	(29)	89,637	19,973		109,610		
12	**NET OPERATING INCOME**	(16,118)	29	(16,090)	28,342		12,252		
13	**RATE BASE**	124,516	0	124,516			124,516		A-1(W)
14	**RATE OF RETURN**	(12.94%)		(12.92%)			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
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%	-25.00%	D-1(W)	
3	*Rate of Return (%)*	9.84%	-5.26%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	124,516	124,516	A-1(W)	
6	Required / Requested Income (L3 x L5)	12,252	(6,544)		
7	Adjusted Income Under Present Rates	(16,090)	(16,090)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	28,342	9,546		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(31,629)	
10	Revenue adjustment Before RAF (L8 / L9)	46,141	15,540		
11	*RAF Conversion Factor*	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	48,315	16,272		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	46,141	15,540		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	17,799	5,994		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,174	732		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	28,342	9,546		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%

1880

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(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%)**	3,310	0	3,310	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,843	0	1,843	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,843	0	1,843		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	2,220	0	2,220		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	2,220	0	2,220		
10	Non-used & Useful Percent			2.13%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(47)	(47)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	2,220	(47)	2,173		
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)**	7,373	(47)	7,326		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 / Pasco / Zephyr Shores
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	73,547	0	73,547	B-4(W)
3	Less:				
4	O & M Expenses	84,757	0	84,757	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	12,314	0	12,314	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	7,373	(47)	7,326	B-15(W)
8	Pre-Tax Operating Expenses	104,444	(47)	104,397	
9	**PRE-TAX OPERATING INCOME**	(30,897)	47	(30,850)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(30,897)	47	(30,850)	
12	Less:				
13	Interest Expense:				
14	Rate Base	124,516	0	124,516	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	6,288	0	6,288	C-3
17	Net Taxable Income (L11 - L16)	(37,185)	47	(37,138)	
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)	(14,344)	18	(14,326)	
20	Less:				
21	Parent Debt Adjustment	375	0	375	C-1(W)
22	Investment Tax Credit	60	0	60	C-7(W)
23	**TOTAL INCOME TAXES**	(14,779)	18	(14,760)	

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(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	4,856,460	0	4,856,460	A-5 (W)
2	Utility Land & Land Rights	9,307	0	9,307	A-5 (W)
3	Non-Used and Useful	(1,381,687)	0	(1,381,687)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(1,546,937)	0	(1,546,937)	A-9 (W)
6	CIAC	(543,100)	0	(543,100)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(36,550)	(36,550)	A-12 (W)
8	Accumulated Amortization of CIAC	114,598	0	114,598	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(17,539)	0	(17,539)	Vol. II
13	Deferred Taxes	(87,813)	0	(87,813)	C-7 (W)
14	Working Capital Allowance	175,312	0	175,312	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	1,578,601	(36,550)	1,542,051	

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	1,515,619	0	1,515,619	342,542	1,858,161	22.60%	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	342,542	1,874,876		
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	15,414 (A)	163,425		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(89,841)	8,578	(81,263)	126,189 (B)	44,926		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,572,739	(11,812)	1,560,927	141,603	1,702,530		
12	**NET OPERATING INCOME**	(40,405)	11,812	(28,593)	200,939	172,346		
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%)		11.18%		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.
(C) Refer to Volume III, Book 3 of 6 for complete 1995 A and B schedules supporting rate base and present operating income for this Plant. The B-1 schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
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		1,686,009		
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.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) 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%	14.40%	D-1(W)	
3	Rate of Return (%)	9.84%	11.18%	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	172,346		
7	Adjusted Income Under Present Rates	(28,593)	(28,593)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	180,331	200,939		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(355,720)	
10	Revenue adjustment Before RAF (L8 / L9)	293,579	327,128		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	307,413	342,542		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	293,579	327,128		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	113,248	126,189		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	13,834	15,414		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	180,331	200,939		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%

1886

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

(1)		(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	68,955	0	68,955	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	12,378	0	12,378	B-5(W)	
3	*(Adjustments)*			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	12,378	0	12,378		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	87,067	0	87,067		
8	Non-used & Useful Property Tax Add-back (1)		34,054	34,054		
9	Adjusted Real Estate & Personal Property Tax	87,067	34,054	121,121		
10	Non-used & Useful Percent			44.95%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(54,444)	(54,444)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	87,067	(20,390)	66,677		
13	***OTHER:***	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	168,401	(20,390)	148,011		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	1,532,334	0	1,532,334	B-4(W)
3	Less:				
4	O & M Expenses	1,402,499	0	1,402,499	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	91,681	0	91,681	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	168,401	(20,390)	148,011	B-15(W)
8	Pre-Tax Operating Expenses	1,662,580	(20,390)	1,642,190	
9	**PRE-TAX OPERATING INCOME**	(130,246)	20,390	(109,856)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(130,246)	20,390	(109,856)	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,578,601	(36,550)	1,542,051	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	79,719	(1,846)	77,874	C-3
17	Net Taxable Income (L11 - L16)	(209,965)	22,236	(187,730)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(80,994)	8,578	(72,417)	
20	Less:				
21	Parent Debt Adjustment	7,631	0	7,631	C-1(W)
22	Investment Tax Credit	1,216	0	1,216	C-7(W)
23	**TOTAL INCOME TAXES**	(89,841)	8,578	(81,264)	

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(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	273,711	0	273,711	A-5 (W)
2	Utility Land & Land Rights	6,587	0	6,587	A-5 (W)
3	Non-Used and Useful	1,575	0	1,575	A-7 (W)
4	Construction Work in Progress	0	0	0	--
5	Accumulated Depreciation	(131,735)	0	(131,735)	A-9 (W)
6	CIAC	(229,170)	0	(229,170)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	95,852	0	95,852	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(1,295)	0	(1,295)	Vol. II
13	Deferred Taxes	(1,039)	0	(1,039)	C-7 (W)
14	Working Capital Allowance	6,636	0	6,636	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	21,121	0	21,121	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	68,732	0	68,732	15,547	84,279	22.62%	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	15,547	85,379		
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	700 (A)	5,305		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	2,148	7	2,155	5,727 (B)	7,882		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	64,052	(10)	64,041	6,427	70,468		
12	**NET OPERATING INCOME**	5,780	10	5,791	9,120	14,911		
13	**RATE BASE**	21,121	0	21,121		21,121		A-1(W)
14	**RATE OF RETURN**	27.37%		27.42%		70.60%		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.
(C) Refer to Volume III, Book 3 of 6 for complete 1995 A and B schedules supporting rate base and present operating income for this Plant. The B-1 schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
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.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) 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%	156.90%	D-1(W)	
3	Rate of Return (%)	9.84%	70.60%	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	14,911		
7	Adjusted Income Under Present Rates	5,791	5,791	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	(3,713)	9,120		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(9,057)	
10	Revenue adjustment Before RAF (L8 / L9)	(6,045)	14,847		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	(6,330)	15,547		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(6,045)	14,847		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(2,332)	5,727		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(285)	700		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(3,713)	9,120		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%	

1892

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	3,142	0	3,142	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,262	0	1,262	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,262	0	1,262		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	217	0	217		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	217	0	217		
10	Non-used & Useful Percent			8.05%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(17)	(17)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	217	(17)	200		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	4,622	(17)	4,605		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

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	69,832	0	69,832	B-4(W)
3	Less:				
4	O & M Expenses	53,090	0	53,090	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	4,192	0	4,192	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	4,622	(17)	4,605	B-15(W)
8	Pre-Tax Operating Expenses	61,904	(17)	61,887	
9	**PRE-TAX OPERATING INCOME**	7,928	17	7,945	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	7,928	17	7,945	
12	Less:				
13	Interest Expense:				
14	Rate Base	21,121	0	21,121	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	1,067	0	1,067	C-3
17	Net Taxable Income (L11 - L16)	6,861	17	6,878	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	2,647	7	2,653	
20	Less:				
21	Parent Debt Adjustment	430	0	430	C-1(W)
22	Investment Tax Credit	69	0	69	C-7(W)
23	**TOTAL INCOME TAXES**	2,148	7	2,155	

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

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	108,822	0	108,822	A-5 (W)
2	Utility Land & Land Rights	1,293	0	1,293	A-5 (W)
3	Non-Used and Useful	(6,310)	0	(6,310)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(23,926)	0	(23,926)	A-9 (W)
6	CIAC	(15,413)	0	(15,413)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	3,685	0	3,685	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(517)	0	(517)	Vol. II
13	Deferred Taxes	(1,140)	0	(1,140)	C-7 (W)
14	Working Capital Allowance	2,534	0	2,534	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	69,028	0	69,028	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
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	6,616	35,760	22.70%	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	6,616	36,270		
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	298 (A)	3,892		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(602)	50	(552)	2,437 (B)	1,885		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	26,613	(80)	26,533	2,735	29,268		
12	**NET OPERATING INCOME**	3,041	80	3,121	3,881	7,002		
13	**RATE BASE**	69,028	0	69,028		69,028		A-1(W)
14	**RATE OF RETURN**	4.41%		4.52%		10.14%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) *Refer to Volume III, Book 3 of 6 for complete 1995 A and B schedules supporting rate base and present operating income for this Plant.* The B-1 schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
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.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.93%	D-1(W)	
3	Rate of Return (%)	9.84%	10.14%	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	7,002		
7	Adjusted Income Under Present Rates	3,121	3,121	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	3,671	3,881		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(3,198)	
10	Revenue adjustment Before RAF (L8 / L9)	5,976	6,318		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	6,258	6,616		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	5,976	6,318		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	2,305	2,437		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	282	298		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	3,671	3,881		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%	

1898

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,334	0	1,334	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	759	0	759	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	759	0	759		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,631	0	1,631		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,631	0	1,631		
10	Non-used & Useful Percent			7.95%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(130)	(130)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,631	(130)	1,501		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	3,724	(130)	3,594		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

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	29,654	0	29,654	B-4(W)
3	Less:				
4	O & M Expenses	20,272	0	20,272	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	3,219	0	3,219	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	3,724	(130)	3,594	B-15(W)
8	Pre-Tax Operating Expenses	27,215	(130)	27,085	
9	**PRE-TAX OPERATING INCOME**	2,439	130	2,569	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	2,439	130	2,569	
12	Less:				
13	Interest Expense:				
14	Rate Base	69,028	0	69,028	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	*Total Interest Expense*	3,486	0	3,486	C-3
17	Net Taxable Income (L11 - L16)	(1,047)	130	(917)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(404)	50	(354)	
20	Less:				
21	Parent Debt Adjustment	171	0	171	C-1(W)
22	Investment Tax Credit	27	0	27	C-7(W)
23	**TOTAL INCOME TAXES**	(602)	50	(552)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

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	283,164	0	283,164	A-5 (W)
2	Utility Land & Land Rights	12,878	0	12,878	A-5 (W)
3	Non-Used and Useful	(71,132)	0	(71,132)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(56,430)	0	(56,430)	A-9 (W)
6	CIAC	(10,102)	0	(10,102)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	1,209	0	1,209	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(903)	0	(903)	Vol. II
13	Deferred Taxes	(4,404)	0	(4,404)	C-7 (W)
14	Working Capital Allowance	3,182	0	3,182	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	157,462	0	157,462	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	28,934	0	28,934	6,571	35,505	22.71%	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	6,571	36,605		
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	296 (A)	5,407		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,765)	435	(6,329)	2,421 (B)	(3,908)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	31,516	(693)	30,823	2,717	33,540		
12	**NET OPERATING INCOME**	(1,482)	693	(789)	3,854	3,065		
13	**RATE BASE**	157,462	0	157,462		157,462		A-1(W)
14	**RATE OF RETURN**	(0.94%)		(0.50%)		1.95%		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.
(C) Refer to Volume III, Book 3 of 6 for complete 1995 A and B schedules supporting rate base and present operating income for this Plant. The B-1 schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	28,934	0	28,934	27,758		56,692	95.94%	B-4(W),B-3(W)
3	Other Revenue	1,100	0	1,100	0		1,100		B-4(W)
4	**TOTAL OPERATING REVENUES**	30,034	0	30,034	27,758		57,792		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	25,456	0	25,456	0		25,456		B-5(W)
7	Depreciation net of CIAC Amort	6,586	0	6,586	0		6,586		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	6,239	(1,128)	5,111	1,249	(A)	6,360		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,765)	435	(6,329)	10,226	(B)	3,897		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	31,516	(693)	30,823	11,475		42,298		
12	**NET OPERATING INCOME**	(1,482)	693	(789)	16,283		15,494		
13	**RATE BASE**	157,462	0	157,462			157,462		A-1(W)
14	**RATE OF RETURN**	(0.94%)		(0.50%)			9.84%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) 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%	-7.73%	D-1(W)	
3	Rate of Return (%)	9.84%	1.95%	*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	3,065		
7	Adjusted Income Under Present Rates	(789)	(789)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	16,283	3,854		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(7,065)	
10	Revenue adjustment Before RAF (L8 / L9)	26,509	6,275		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	27,758	6,571		*B-1(W)1/3,2/3*
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	26,509	6,275		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	10,226	2,421		B-1(W)1/3,2//3
17	***TAXES OTHER THAN INCOME ADJUSTMENT:***				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,249	296		B-1(W)1/3,2//3
19	***NET OPERATING INCOME ADJUSTMENT:***				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	16,283	3,854		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 WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,352	0	1,352	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,035	0	1,035	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,035	0	1,035		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	3,852	0	3,852		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	3,852	0	3,852		
10	Non-used & Useful Percent			29.29%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(1,128)	(1,128)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	3,852	(1,128)	2,724		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	6,239	(1,128)	5,111		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] *FPSC Non-uniform [x] Non FPSC [ ]*

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	30,034	0	30,034	B-4(W)
3	Less:				
4	O & M Expenses	25,456	0	25,456	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	6,586	0	6,586	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	6,239	(1,128)	5,111	B-15(W)
8	Pre-Tax Operating Expenses	38,281	(1,128)	37,153	
9	**PRE-TAX OPERATING INCOME**	(8,247)	1,128	(7,119)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(8,247)	1,128	(7,119)	
12	Less:				
13	Interest Expense:				
14	Rate Base	157,462	0	157,462	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	7,952	0	7,952	C-3
17	Net Taxable Income (L11 - L16)	(16,199)	1,128	(15,071)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(6,249)	435	(5,814)	
20	Less:				
21	Parent Debt Adjustment	445	0	445	C-1(W)
22	Investment Tax Credit	71	0	71	C-7(W)
23	**TOTAL INCOME TAXES**	(6,765)	435	(6,329)	

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(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	354,682	0	354,682	A-5 (W)
2	Utility Land & Land Rights	3,442	0	3,442	A-5 (W)
3	Non-Used and Useful	(39,058)	0	(39,058)	A-7 (W)
4	Construction Work in Progress	0	0	0	--
5	Accumulated Depreciation	(55,173)	0	(55,173)	A-9 (W)
6	CIAC	(9,050)	0	(9,050)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	2,166	0	2,166	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(517)	0	(517)	Vol. II
13	Deferred Taxes	(6,765)	0	(6,765)	C-7 (W)
14	Working Capital Allowance	1,744	0	1,744	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	251,472	0	251,472	

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
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	3,170	17,124	22.72%	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	3,170	17,169		
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	143 (A)	1,138		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(10,843)	4	(10,839)	1,168 (B)	(9,671)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	16,891	(6)	16,885	1,311	18,196		
12	**NET OPERATING INCOME**	(2,892)	6	(2,886)	1,859	(1,027)		
13	**RATE BASE**	251,472	0	251,472		251,472		A-1(W)
14	**RATE OF RETURN**	(1.15%)		(1.15%)		(0.41%)		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.
(C) Refer to Volume III, Book 3 of 6 for complete 1995 A and B schedules supporting rate base and present operating income for this Plant. The B-1 schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
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 (CAPPED RATES) 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%	-13.38%	D-1(W)	
3	Rate of Return (%)	9.84%	-0.41%	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	(1,027)		
7	Adjusted Income Under Present Rates	(2,886)	(2,886)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	27,631	1,859		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(5,913)	
10	Revenue adjustment Before RAF (L8 / L9)	44,983	3,027		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	47,103	3,170		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	44,983	3,027		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	17,352	1,168		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,120	143		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	27,631	1,859		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%	

1910

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	630	0	630	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	288	0	288	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	288	0	288		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	87	0	87		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	87	0	87		
10	Non-used & Useful Percent			12.10%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(10)	(10)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	87	(10)	77		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	1,005	(10)	995		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	13,999	0	13,999	B-4(W)
3	Less:				
4	O & M Expenses	13,954	0	13,954	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	12,775	0	12,775	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	1,005	(10)	995	B-15(W)
8	Pre-Tax Operating Expenses	27,734	(10)	27,724	
9	**PRE-TAX OPERATING INCOME**	(13,735)	10	(13,725)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(13,735)	10	(13,725)	
12	Less:				
13	Interest Expense:				
14	Rate Base	251,472	0	251,472	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	12,699	0	12,699	C-3
17	Net Taxable Income (L11 - L16)	(26,434)	10	(26,424)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(10,197)	4	(10,193)	
20	Less:				
21	Parent Debt Adjustment	557	0	557	C-1(W)
22	Investment Tax Credit	89	0	89	C-7(W)
23	**TOTAL INCOME TAXES**	(10,843)	4	(10,839)	

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

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	12,564,737	801,000	13,365,737	A-5 (W)
2	Utility Land & Land Rights	137,588	0	137,588	A-5 (W)
3	Non-Used and Useful	(327,057)	0	(327,057)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(4,030,249)	0	(4,030,249)	A-9 (W)
6	CIAC	(4,189,080)	0	(4,189,080)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(71,546)	(71,546)	A-12 (W)
8	Accumulated Amortization of CIAC	1,257,595	0	1,257,595	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	(1,151,480)	0	(1,151,480)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(51,007)	0	(51,007)	Vol. II
13	Deferred Taxes	320,934	0	320,934	C-7 (W)
14	Working Capital Allowance	162,227	0	162,227	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	4,694,208	729,454	5,423,662	

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	*Utility* Adjustments	Utility *Adjusted* Income	Requested *Revenue* Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	1,977,053	0	1,977,053	446,883	2,423,936	22.60%	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	446,883	2,478,271		
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	20,110 (A)	266,622		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(41,600)	(6,390)	(47,991)	164,628 (B)	116,637		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,797,454	(26,661)	1,770,793	184,738	1,955,531		
12	**NET OPERATING INCOME**	233,934	26,661	260,595	262,145	522,740		
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%		9.64%		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.
(C) Refer to Volume III, Book 3 of 6 for complete 1995 A and B schedules supporting rate base and present operating income for this Plant. The B-1 schedules included in this section of Volume IIIA reflect the final increase requested for this Plant *assuming the inclusion of the* Hernando, Hillsborough and Polk County (County Plants) in this filing.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
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)

	(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	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.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES)
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%	10.71%	D-1(W)	
3	Rate of Return (%)	9.84%	9.64%	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	522,740		
7	Adjusted Income Under Present Rates	260,595	260,595	B-1(W)1/3,2/3	
8	*Income Deficiency (L6 - L7)*	273,093	262,145		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(166,178)	
10	Revenue adjustment Before RAF (L8 / L9)	444,596	426,773		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	465,546	446,883		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	444,596	426,773		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	171,503	164,628		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	20,950	20,110		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	273,093	262,145		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%	

1916

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	91,412	0	91,412	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	45,928	0	45,928	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	45,928	0	45,928		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	129,443	0	129,443		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	129,443	0	129,443		
10	Non-used & Useful Percent			15.66%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(20,271)	(20,271)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	129,443	(20,271)	109,172		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	266,783	(20,271)	246,512		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of income taxes at present income.

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	2,031,388	0	2,031,388	B-4(W)
3	Less:				
4	O & M Expenses	1,297,812	0	1,297,812	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	274,459	0	274,459	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	266,783	(20,271)	246,512	B-15(W)
8	Pre-Tax Operating Expenses	1,839,055	(20,271)	1,818,784	
9	**PRE-TAX OPERATING INCOME**	192,333	20,271	212,604	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	192,333	20,271	212,604	
12	Less:				
13	Interest Expense:				
14	Rate Base	4,694,208	729,454	5,423,662	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	237,057	36,837	273,895	C-3
17	Net Taxable Income (L11 - L16)	(44,724)	(16,566)	(61,291)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(17,252)	(6,390)	(23,643)	
20	Less:				
21	Parent Debt Adjustment	21,001	0	21,001	C-1(W)
22	Investment Tax Credit	3,347	0	3,347	C-7(W)
23	**TOTAL INCOME TAXES**	(41,600)	(6,390)	(47,991)	

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

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	38,261,999	0	38,261,999	A-5 (W)
2	Utility Land & Land Rights	7,168,434	0	7,168,434	A-5 (W)
3	Non-Used and Useful	(486,409)	0	(486,409)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(9,846,114)	0	(9,846,114)	A-9 (W)
6	CIAC	(5,639,355)	0	(5,639,355)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	1,358,652	0	1,358,652	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(34,478)	0	(34,478)	Vol. II
13	Deferred Taxes	1,219,634	0	1,219,634	C-7 (W)
14	Working Capital Allowance	333,474	0	333,474	A-17 (W)
15	Other	1,465,808	0	1,465,808	A-21(W)
16	**TOTAL WATER RATE BASE**	33,801,645	0	33,801,645	

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	7,983,331	0	7,983,331	1,806,799	9,790,130	22.63%	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	1,806,799	9,815,120		
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	81,306 (A)	1,106,757		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	356,717	499	357,215	665,609 (B)	1,022,824		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	5,552,630	(794)	5,551,836	746,915	6,298,751		
12	**NET OPERATING INCOME**	2,455,691	794	2,456,485	1,059,884	3,516,369		
13	**RATE BASE**	33,801,645	0	33,801,645		33,801,645		A-1(W)
14	**RATE OF RETURN**	7.27%		7.27%		10.40%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 3 of 6 for complete 1995 A and B schedules supporting rate base and present operating income for this Plant. *The B-1 schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the* Hernando, Hillsborough and Polk County (County Plants) in this filing.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
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.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) 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%	12.55%	D-1(W)	
3	Rate of Return (%)	9.84%	10.40%	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	3,516,369		
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	1,059,884		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	730,992	
10	Revenue adjustment Before RAF (L8 / L9)	1,415,705	1,725,493		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	1,482,414	1,806,799		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	1,415,705	1,725,493		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	546,108	665,609		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	66,709	81,306		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	869,597	1,059,884		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%

1922

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

(1)	(2)	(3)	(4)	(5)	(6)
	1995 TAXES OTHER THAN INCOME				
Line No. (PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	360,374	0	360,374	B-4(W)	
2 **PAYROLL TAXES: (8.0%)**	56,357	0	56,357	B-5(W)	
3 (Adjustments)			0		
4			0		
5			0		
6 **TOTAL PAYROLL TAXES**	56,357	0	56,357		
7 **REAL ESTATE & PERSONAL PROPERTY TAXES:**	610,013	0	610,013		
8 Non-used & Useful Property Tax Add-back (1)		6,537	6,537		
9 Adjusted Real Estate & Personal Property Tax	610,013	6,537	616,550		
10 Non-used & Useful Percent			1.27%	A-5(W)7/7	
11 Non-used & Useful Amount	0	(7,830)	(7,830)		
12 **TOTAL USED & USEFUL REAL EST. TAXES**	610,013	(1,293)	608,720		
13 **OTHER:**	0	0	0		
14 (Adjustments)	0	0	0		
15	0	0	0		
16	0	0	0		
17 **TOTAL OTHER**	0	0	0		
18 **TOTAL TAXES OTHER (PRESENT INCOME)**	1,026,744	(1,293)	1,025,451		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS Explanation: *Provide the calculation of income taxes at present income.*
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	8,008,321	0	8,008,321	B-4(W)
3	Less:				
4	O & M Expenses	2,667,795	0	2,667,795	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	1,501,374	0	1,501,374	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	1,026,744	(1,293)	1,025,451	B-15(W)
8	Pre-Tax Operating Expenses	5,195,913	(1,293)	5,194,620	
9	**PRE-TAX OPERATING INCOME**	2,812,408	1,293	2,813,701	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	2,812,408	1,293	2,813,701	
12	Less:				
13	Interest Expense:				
14	Rate Base	33,801,645	0	33,801,645	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	1,706,983	0	1,706,983	C-3
17	Net Taxable Income (L11 - L16)	1,105,425	1,293	1,106,718	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	426,418	499	426,916	
20	Less:				
21	Parent Debt Adjustment	60,119	0	60,119	C-1(W)
22	Investment Tax Credit	9,582	0	9,582	C-7(W)
23	**TOTAL INCOME TAXES**	356,717	499	357,215	

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

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	1,291,225	0	1,291,225	A-5 (W)
2	Utility Land & Land Rights	7,130	0	7,130	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(116,213)	0	(116,213)	A-9 (W)
6	CIAC	(12,057)	0	(12,057)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	1,584	0	1,584	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(1,224)	0	(1,224)	Vol. II
13	Deferred Taxes	(23,130)	0	(23,130)	C-7 (W)
14	Working Capital Allowance	4,987	0	4,987	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	1,152,302	0	1,152,302	

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
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	8,497	46,172	22.55%	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	8,497	47,282		
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	382 (A)	40,578		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(54,077)	0	(54,077)	3,130 (B)	(50,947)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	60,605	0	60,605	3,512	64,117		
12	**NET OPERATING INCOME**	(21,820)	0	(21,820)	4,985	(16,835)		
13	**RATE BASE**	1,152,302	0	1,152,302		1,152,302		A-1(W)
14	**RATE OF RETURN**	(1.89%)		(1.89%)		(1.46%)		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.
(C) Refer to Volume III, Book 3 of 6 for complete 1995 A and B schedules supporting rate base and present operating income for this Plant. The B-1 schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase	(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	37,675	0	37,675	230,489	268,164	611.78%	B-4(W),B-3(W)
3	Other Revenue	1,110	0	1,110	0	1,110		B-4(W)
4	**TOTAL OPERATING REVENUES**	38,785	0	38,785	230,489	269,274		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	39,898	0	39,898	0	39,898		B-5(W)
7	Depreciation net of CIAC Amort	34,588	0	34,588	0	34,588		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	40,196	0	40,196	10,372 (A)	50,568		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(54,077)	0	(54,077)	84,910 (B)	30,833		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	60,605	0	60,605	95,282	155,887		
12	**NET OPERATING INCOME**	(21,820)	0	(21,820)	135,207	113,387		
13	**RATE BASE**	1,152,302	0	1,152,302		1,152,302		A-1(W)
14	**RATE OF RETURN**	(1.89%)		(1.89%)		9.84%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) 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%	-15.90%	D-1(W)	
3	Rate of Return (%)	9.84%	-1.46%	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	(16,835)		
7	Adjusted Income Under Present Rates	(21,820)	(21,820)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	135,207	4,985		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(29,935)	
10	Revenue adjustment Before RAF (L8 / L9)	220,117	8,115		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	230,489	8,497		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	220,117	8,115		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	84,910	3,130		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	10,372	382		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	135,207	4,985		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%	

1928

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,745	0	1,745	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	991	0	991	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	991	0	991		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	37,459	0	37,459		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	37,459	0	37,459		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	37,459	0	37,459		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	40,196	0	40,196		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of income taxes at present income.

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	38,785	0	38,785	B-4(W)
3	Less:				
4	O & M Expenses	39,898	0	39,898	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	34,588	0	34,588	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	40,196	0	40,196	B-15(W)
8	Pre-Tax Operating Expenses	114,682	0	114,682	
9	**PRE-TAX OPERATING INCOME**	(75,897)	0	(75,897)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(75,897)	0	(75,897)	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,152,302	0	1,152,302	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	58,191	0	58,191	C-3
17	Net Taxable Income (L11 - L16)	(134,088)	0	(134,088)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(51,724)	0	(51,724)	
20	Less:				
21	Parent Debt Adjustment	2,029	0	2,029	C-1(W)
22	Investment Tax Credit	323	0	323	C-7(W)
23	**TOTAL INCOME TAXES**	(54,077)	0	(54,077)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	154,334	0	154,334	A-5 (W)
2	Utility Land & Land Rights	25,202	0	25,202	A-5 (W)
3	Non-Used and Useful	(2,643)	0	(2,643)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(36,418)	0	(36,418)	A-9 (W)
6	CIAC	(75,813)	0	(75,813)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	16,701	0	16,701	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(380)	0	(380)	Vol. II
13	Deferred Taxes	(1,587)	0	(1,587)	C-7 (W)
14	Working Capital Allowance	2,492	0	2,492	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	81,887	0	81,887	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
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	4,356	23,580	22.66%	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	4,356	23,950		
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	196 (A)	3,248		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,233)	11	(4,222)	1,605 (B)	(2,617)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	21,470	(17)	21,453	1,801	23,254		
12	**NET OPERATING INCOME**	(1,876)	17	(1,859)	2,555	696		
13	**RATE BASE**	81,887	0	81,887		81,887		A-1(W)
14	**RATE OF RETURN**	(2.29%)		(2.27%)		0.85%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 3 of 6 for complete 1995 A and B schedules supporting rate base and present operating income for this Plant. The B-1 schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
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 (CAPPED RATES) 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%	-10.36%	D-1(W)	
3	Rate of Return (%)	9.84%	0.85%	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	696		
7	Adjusted Income Under Present Rates	(1,859)	(1,859)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	9,917	2,555		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(6,019)	
10	Revenue adjustment Before RAF (L8 / L9)	16,145	4,160		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	16,906	4,356		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	16,145	4,160		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	6,228	1,605		B-1(W)1/3,2//3
17	***TAXES OTHER THAN INCOME ADJUSTMENT:***				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	761	196		B-1(W)1/3,2//3
19	***NET OPERATING INCOME ADJUSTMENT:***				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	9,917	2,555		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%	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	882	0	882	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	760	0	760	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	760	0	760		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,438	0	1,438		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,438	0	1,438		
10	Non-used & Useful Percent			1.96%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(28)	(28)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,438	(28)	1,410		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	3,080	(28)	3,052		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS Explanation: *Provide the calculation of income taxes at present income.*
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

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	19,594	0	19,594	B-4(W)
3	Less:				
4	O & M Expenses	19,936	0	19,936	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	2,686	0	2,686	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	3,080	(28)	3,052	B-15(W)
8	Pre-Tax Operating Expenses	25,702	(28)	25,674	
9	**PRE-TAX OPERATING INCOME**	(6,108)	28	(6,080)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(6,108)	28	(6,080)	
12	Less:				
13	Interest Expense:				
14	Rate Base	81,887	0	81,887	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	4,135	0	4,135	C-3
17	Net Taxable Income (L11 - L16)	(10,243)	28	(10,215)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(3,951)	11	(3,941)	
20	Less:				
21	Parent Debt Adjustment	242	0	242	C-1(W)
22	Investment Tax Credit	39	0	39	C-7(W)
23	**TOTAL INCOME TAXES**	(4,233)	11	(4,222)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(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	92,336	0	92,336	A-5 (W)
2	Utility Land & Land Rights	2,635	0	2,635	A-5 (W)
3	Non-Used and Useful	(2,625)	0	(2,625)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(44,306)	0	(44,306)	A-9 (W)
6	CIAC	(31,875)	0	(31,875)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	18,183	0	18,183	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(725)	0	(725)	Vol. II
13	Deferred Taxes	(462)	0	(462)	C-7 (W)
14	Working Capital Allowance	1,622	0	1,622	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	34,783	0	34,783	

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
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	4,351	23,657	22.54%	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	4,351	25,382		
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	196 (A)	1,911		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	594	(94)	500	1,603 (B)	2,103		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	17,893	149	18,042	1,799	19,841		
12	**NET OPERATING INCOME**	3,138	(149)	2,989	2,552	5,541		
13	**RATE BASE**	34,783	0	34,783		34,783		A-1(W)
14	**RATE OF RETURN**	9.02%		8.59%		15.93%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 3 of 6 for complete 1995 A and B schedules supporting rate base and present operating income for this Plant. The B-1 schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
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 (CAPPED RATES) 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.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	25.80%	D-1(W)	
3	Rate of Return (%)	9.84%	15.93%	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	5,541		
7	Adjusted Income Under Present Rates	2,989	2,989	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	434	2,552		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(1,166)	
10	Revenue adjustment Before RAF (L8 / L9)	707	4,155		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	740	4,351		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	707	4,155		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	273	1,603		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	33	196		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	434	2,552		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%	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

(1)	(2)	(3)	(4)	(5)	(6)
	1995 TAXES OTHER THAN INCOME				
Line No. (PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	946	0	946	B-4(W)	
2 **PAYROLL TAXES: (8.0%)**	404	0	404	B-5(W)	
3 (Adjustments)			0		
4			0		
5			0		
6 **TOTAL PAYROLL TAXES**	404	0	404		
7 **REAL ESTATE & PERSONAL PROPERTY TAXES:**	121	265	386		
8 Non-used & Useful Property Tax Add-back (1)			0		
9 Adjusted Real Estate & Personal Property Tax	121	265	386		
10 Non-used & Useful Percent			5.65%	A-5(W)7/7	
11 Non-used & Useful Amount	0	(22)	(22)		
12 **TOTAL USED & USEFUL REAL EST. TAXES**	121	243	364		
13 **OTHER:**	0	0	0		
14 (Adjustments)	0	0	0		
15	0	0	0		
16	0	0	0		
17 **TOTAL OTHER**	0	0	0		
18 **TOTAL TAXES OTHER (PRESENT INCOME)**	1,472	243	1,715		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	21,031	0	21,031	B-4(W)
3	Less:				
4	O & M Expenses	12,973	0	12,973	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	2,855	0	2,855	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	1,472	243	1,715	B-15(W)
8	*Pre-Tax Operating Expenses*	17,299	243	17,542	
9	**PRE-TAX OPERATING INCOME**	3,732	(243)	3,489	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	3,732	(243)	3,489	
12	Less:				
13	Interest Expense:				
14	Rate Base	34,783	0	34,783	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	1,757	0	1,757	C-3
17	Net Taxable Income (L11 - L16)	1,975	(243)	1,732	
18	*Composite State & Federal Income Tax Rate*	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	762	(94)	668	
20	Less:				
21	Parent Debt Adjustment	145	0	145	C-1(W)
22	Investment Tax Credit	23	0	23	C-7(W)
23	**TOTAL INCOME TAXES**	594	(94)	500	

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(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	289,112	0	289,112	A-5 (W)
2	Utility Land & Land Rights	2,610	0	2,610	A-5 (W)
3	Non-Used and Useful	(686)	0	(686)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(93,187)	0	(93,187)	A-9 (W)
6	CIAC	(18,432)	0	(18,432)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	5,639	0	5,639	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(2,674)	0	(2,674)	Vol. II
13	Deferred Taxes	(4,478)	0	(4,478)	C-7 (W)
14	Working Capital Allowance	5,817	0	5,817	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	183,721	0	183,721	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
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)

	(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	45,780	0	45,780	10,334	56,114	22.57%	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	10,334	56,279		
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	465 (A)	6,901		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(11,709)	(938)	(12,647)	3,807 (B)	(8,840)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	53,947	1,493	55,440	4,272	59,712		
12	**NET OPERATING INCOME**	(8,002)	(1,493)	(9,495)	6,062	(3,433)		
13	**RATE BASE**	183,721	0	183,721		183,721		A-1(W)
14	**RATE OF RETURN**	(4.36%)		(5.17%)		(1.87%)		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.
(C) Refer to Volume III, Book 3 of 6 for complete 1995 A and B schedules supporting rate base and present operating income for this Plant. The B-1 schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

SCHEDULE OF WATER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase	(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	45,780	0	45,780	47,004	92,784	102.67%	B-4(W),B-3(W)
3	Other Revenue	165	0	165	0	165		B-4(W)
4	**TOTAL OPERATING REVENUES**	45,945	0	45,945	47,004	92,949		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	46,533	0	46,533	0	46,533		B-5(W)
7	Depreciation net of CIAC Amort	15,118	0	15,118	0	15,118		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	4,005	2,431	6,436	2,115 (A)	8,551		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(11,709)	(938)	(12,647)	17,316 (B)	4,669		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	53,947	1,493	55,440	19,431	74,871		
12	**NET OPERATING INCOME**	(8,002)	(1,493)	(9,495)	27,573	18,078		
13	**RATE BASE**	183,721	0	183,721		183,721		A-1(W)
14	**RATE OF RETURN**	(4.36%)		(5.17%)		9.84%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-16.88%	D-1(W)	
3	Rate of Return (%)	9.84%	-1.87%	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	(3,433)		
7	Adjusted Income Under Present Rates	(9,495)	(9,495)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	27,573	6,062		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(19,364)	
10	Revenue adjustment Before RAF (L8 / L9)	44,889	9,869		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	47,004	10,334		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	44,889	9,869		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	17,316	3,807		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,115	465		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	27,573	6,062		B-1(W)1/3,2//3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	*Long-Term Debt*	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
INDER PRESENT INCOME

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	2,068	0	2,068	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,490	0	1,490	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,490	0	1,490		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	448	2,456	2,904		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	448	2,456	2,904		
10	Non-used & Useful Percent			0.86%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(25)	(25)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	448	2,431	2,879		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	4,005	2,431	6,436		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(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	45,945	0	45,945	B-4(W)
3	Less:				
4	O & M Expenses	46,533	0	46,533	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	15,118	0	15,118	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	4,005	2,431	6,436	B-15(W)
8	Pre-Tax Operating Expenses	65,656	2,431	68,087	
9	**PRE-TAX OPERATING INCOME**	(19,711)	(2,431)	(22,142)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(19,711)	(2,431)	(22,142)	
12	Less:				
13	Interest Expense:				
14	Rate Base	183,721	0	183,721	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	9,278	0	9,278	C-3
17	Net Taxable Income (L11 - L16)	(28,989)	(2,431)	(31,420)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(11,182)	(938)	(12,120)	
20	Less:				
21	Parent Debt Adjustment	454	0	454	C-1(W)
22	Investment Tax Credit	72	0	72	C-7(W)
23	**TOTAL INCOME TAXES**	(11,709)	(938)	(12,647)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	121,707,510	452,500	122,160,010	A-6 (S)
2	Utility Land & Land Rights	2,989,908	0	2,989,908	A-6 (S)
3	Non-Used and Useful	(6,184,420)	0	(6,184,420)	A-7 (S)
4	Construction Work in Progress (1)	0	194,780	194,780	A-6 (S)
5	Accumulated Depreciation	(34,700,257)	0	(34,700,257)	A-10 (S)
6	CIAC	(47,903,465)	0	(47,903,465)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(152,991)	(152,991)	A-12 (S)
8	Accumulated Amortization of CIAC	13,667,524	0	13,667,524	A-14 (S)
9	Acquisition Adjustments	(519,787)	0	(519,787)	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	213,284	0	213,284	A-20 (S)
11	Advances for Construction	(1,400,879)	0	(1,400,879)	A-16 (S)
12	Unfunded Post-Retirement Benefits	(209,422)	0	(209,422)	Vol. II
13	Deferred Taxes	(574,221)	0	(574,221)	C-7 (S)
14	Working Capital Allowance	1,350,315	0	1,350,315	A-17 (S)
15	Other	2,309,387	0	2,309,387	A-21(S)
16	**TOTAL SEWER RATE BASE**	50,745,476	494,289	51,239,764	

Note (1): Consistent with negative rate base treatment in Docket # 920199-WS.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an 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	18,088,809	0	18,088,809	4,479,284	22,568,093	24.76%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	18,088,809	0	18,088,809	4,479,284	22,568,093		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	10,802,488	0	10,802,488	0	10,802,488		B-6(S)
7	Depreciation net of CIAC Amort	2,962,138	0	2,962,138	0	2,962,138		B-14(S)
8	*Amortization*	(11,548)	0	(11,548)	0	(11,548)		B-18(S),A-21(S)
9	Taxes Other than Income	2,604,915	(211,417)	2,393,498	201,563 (A)	2,595,061		B-15(S),B-2(S)
10	Provision for Income Taxes	(543,415)	71,924	(471,491)	1,650,129 (B)	1,178,638		B-17(S),B-2(S)3/3
11	Total Operating Expenses	15,814,577	(139,493)	15,675,084	1,851,692	17,526,776		
12	**NET OPERATING INCOME**	2,274,232	139,493	2,413,725	2,627,592	5,041,317		
13	**RATE BASE**	50,745,476	494,289	51,239,764		51,239,764		A-2(S)
14	**RATE OF RETURN**	4.48%		4.71%		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.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an 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	18,088,809	0	18,088,809	4,480,443	22,569,252	24.77%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	18,088,809	0	18,088,809	4,480,443	22,569,252		
5 OPERATING EXPENSES							
6 Operation and Maintenance	10,802,488	0	10,802,488	0	10,802,488		B-6(S)
7 Depreciation net of CIAC Amort	2,962,138	0	2,962,138	0	2,962,138		B-14(S)
8 Amortization	(11,548)	0	(11,548)	0	(11,548)		B-18(S), A-21(S)
9 Taxes Other than Income	2,604,915	(211,417)	2,393,498	201,621 (A)	2,595,119		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(543,415)	71,924	(471,491)	1,650,556 (B)	1,179,065		B-17(S),B-2(S)3/3
11 Total Operating Expenses	15,814,577	(139,493)	15,675,084	1,852,177	17,527,261		
12 NET OPERATING INCOME	2,274,232	139,493	2,413,725	2,628,266	5,041,991		
13 RATE BASE	50,745,476	494,289	51,239,764		51,239,764		A-2(S)
14 RATE OF RETURN	4.48%		4.71%		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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	11.19%	D-1(S)	
3	Rate of Return (%)	9.84%	9.84%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	51,239,764	51,239,764	A-2(S)	
6	Required Income (L3 x L5)	5,041,993	5,041,312		
7	Adjusted Income Under Present Rates	2,413,725	2,413,725	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	2,628,268	2,627,587		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	4,278,825	4,277,716		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	4,480,445	4,479,284		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	4,278,825	4,277,716		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,650,557	1,650,129		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	201,620	201,568		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	2,628,268	2,627,587		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	(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%	

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(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%)**	813,996	0	813,996	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	279,446	0	279,446	B-6(S)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL**	279,446	0	279,446		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,511,472	3,914	1,515,386		
8	Non-used & Useful Property Tax Add-back (1)	0	204,625	204,625		
9	Adjusted Real Estate & Personal Property Tax	1,511,472	208,539	1,720,011		
10	Non-used & Useful Percent (2)			24.42%	A-6(S)7/7	
11	Non-used & Useful Amount		(419,956)	(419,956)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,511,472	(211,417)	1,300,055		
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)**	2,604,915	(211,417)	2,393,498		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) Per Books	(3) 1995 INCOME TAXES Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	18,088,809	0	18,088,809	B-4(S)
3	Less:				
4	O & M Expenses	10,802,488	0	10,802,488	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	2,962,138	0	2,962,138	B-14(S)
6	Amortization	(11,548)	0	(11,548)	B-18(S), A-21(S)
7	Taxes Other Than Income	2,604,915	(211,417)	2,393,498	B-15(S)
8	Pre-Tax Operating Expenses	16,357,992	(211,417)	16,146,575	
9	**PRE-TAX OPERATING INCOME**	1,730,817	211,417	1,942,234	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	1,730,817	211,417	1,942,234	
12	Less:				
13	Interest Expense:				
14	Rate Base	50,745,476	494,289	51,239,764	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	2,562,647	24,962	2,587,608	C-3
17	Net Taxable Income (L11 - L16)	(831,830)	186,455	(645,374)	
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)*	(320,878)	71,925	(248,953)	
20	Less:				
21	Parent Debt Adjustment	191,943	0	191,943	C-1(S)
22	Investment Tax Credit	30,593	0	30,593	C-7(S)
23	**TOTAL INCOME TAXES**	(543,414)	71,925	(471,489)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	73,332,220	0	73,332,220	A-6 (S)
2	Utility Land & Land Rights	2,717,173	0	2,717,173	A-6 (S)
3	Non-Used and Useful	(4,080,319)	0	(4,080,319)	A-7 (S)
4	Construction Work in Progress (1)	0	0	0	A-6 (S)
5	Accumulated Depreciation	(20,953,042)	0	(20,953,042)	A-10 (S)
6	CIAC	(29,504,014)	0	(29,504,014)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(31,832)	(31,832)	A-12 (S)
8	Accumulated Amortization of CIAC	7,503,943	0	7,503,943	A-14 (S)
9	Acquisition Adjustments	(519,787)	0	(519,787)	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	213,284	0	213,284	A-20 (S)
11	Advances for Construction	(229,390)	0	(229,390)	A-16 (S)
12	Unfunded Post-Retirement Benefits	(134,365)	0	(134,365)	Vol. II
13	Deferred Taxes	(159,949)	0	(159,949)	C-7 (S)
14	Working Capital Allowance	864,944	0	864,944	A-17 (S)
15	Other	2,309,387	0	2,309,387	A-21(S)
16	**TOTAL SEWER RATE BASE**	31,360,084	(31,832)	31,328,252	

Note (1): Consistent with negative rate base treatment in Docket # 920199-WS.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase		Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	10,665,935	0	10,665,935	2,641,592		13,307,527	24.77%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	10,665,935	0	10,665,935	2,641,592		13,307,527		
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	1,459,889	(125,075)	1,334,814	118,868	(A)	1,453,682		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(563,103)	48,867	(514,236)	973,139	(B)	458,903		B-17(S),B-2(S)3/3
11	Total Operating Expenses	9,632,599	(76,208)	9,556,391	1,092,007		10,648,398		
12	**NET OPERATING INCOME**	1,033,336	76,208	1,109,544	1,549,585		2,659,129		
13	**RATE BASE**	31,360,084	(31,832)	31,328,252			31,328,252		A-2(S)
14	**RATE OF RETURN**	3.30%		3.54%			8.49%		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 complete 1995 A and B schedules supporting rate base and present operating income for the FPSC Uniform Plants. The B-1 Schedules included in this section of Volume IIIA reflect the final 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 (CAPPED RATES)
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	10,665,935	0	10,665,935	3,363,667	14,029,602	31.54%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	10,665,935	0	10,665,935	3,363,667	14,029,602		
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	1,459,889	(125,075)	1,334,814	151,366 (A)	1,486,180		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(563,103)	48,867	(514,236)	1,239,146 (B)	724,910		B-17(S),B-2(S)3/3
11 Total Operating Expenses	9,632,599	(76,208)	9,556,391	1,390,512	10,946,903		
12 **NET OPERATING INCOME**	1,033,336	76,208	1,109,544	1,973,155	3,082,699		
13 **RATE BASE**	31,360,084	(31,832)	31,328,252		31,328,252		A-2(S)
14 **RATE OF RETURN**	3.30%		3.54%		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 (CAPPED RATES) 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%	7.95%	D-1(S)	
3	Rate of Return (%)	9.84%	8.49%	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	2,659,125		
7	Adjusted Income Under Present Rates	1,109,544	1,109,544	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	1,973,156	1,549,581		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	3,212,301	2,522,720		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	3,363,666	2,641,592		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	3,212,301	2,522,720		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,239,145	973,139		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	151,365	118,872		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	1,973,156	1,549,581		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	(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%	

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

(1)		(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	*Supporting Schedules*	*Recap Schedules*
1	***REGULATORY ASSESSMENT FEES (RAFs): (4.5%)***	479,967	0	479,967	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	192,494	0	192,494	B-6(S)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL**	192,494	0	192,494		
7	***REAL ESTATE & PERSONAL PROPERTY TAXES:***	787,428	0	787,428		
8	Non-used & Useful Property Tax Add-back (1)	0	130,975	130,975		
9	Adjusted Real Estate & Personal Property Tax	787,428	130,975	918,403		
10	Non-used & Useful Percent (2)			27.88%	A-6(S)7/7	
11	Non-used & Useful Amount		(256,050)	(256,050)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	787,428	(125,075)	662,353		
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)**	1,459,889	(125,075)	1,334,814		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	10,665,935	0	10,665,935	B-4(S)
3	Less:				
4	O & M Expenses	6,919,531	0	6,919,531	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	1,827,830	0	1,827,830	B-14(S)
6	Amortization	(11,548)	0	(11,548)	B-18(S), A-21(S)
7	Taxes Other Than Income	1,459,889	(125,075)	1,334,814	B-15(S)
8	Pre-Tax Operating Expenses	10,195,702	(125,075)	10,070,627	
9	**PRE-TAX OPERATING INCOME**	470,233	125,075	595,308	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	470,233	125,075	595,308	
12	Less:				
13	Interest Expense:				
14	Rate Base	31,360,084	(31,832)	31,328,252	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	1,583,684	(1,608)	1,582,077	C-3
17	Net Taxable Income (L11 - L16)	(1,113,451)	126,683	(986,769)	
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)	(429,514)	48,868	(380,646)	
20	Less:				
21	Parent Debt Adjustment	115,223	0	115,223	C-1(S)
22	Investment Tax Credit	18,365	0	18,365	C-7(S)
23	**TOTAL INCOME TAXES**	(563,101)	48,868	(514,234)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

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 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	48,375,291	452,500	48,827,791	A-6 (S)
2	Utility Land & Land Rights	272,736	0	272,736	A-6 (S)
3	Non-Used and Useful	(2,104,101)	0	(2,104,101)	A-7 (S)
4	Construction Work in Progress (1)	0	194,780	194,780	A-6 (S)
5	Accumulated Depreciation	(13,747,215)	0	(13,747,215)	A-10 (S)
6	CIAC	(18,399,452)	0	(18,399,452)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(121,159)	(121,159)	A-12 (S)
8	Accumulated Amortization of CIAC	6,163,581	0	6,163,581	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	(1,171,489)	0	(1,171,489)	A-16 (S)
12	Unfunded Post-Retirement Benefits	(75,058)	0	(75,058)	Vol. II
13	Deferred Taxes	(414,272)	0	(414,272)	C-7 (S)
14	Working Capital Allowance	485,371	0	485,371	A-17 (S)
15	Other	0	0	0	A-21(S)
16	***TOTAL SEWER RATE BASE***	19,385,391	526,121	19,911,512	

Note (1): Consistent with negative rate base treatment in Docket # 920199-WS.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase		Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	7,422,874	0	7,422,874	1,837,692		9,260,566	24.76%	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	1,837,692		9,260,566		
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	82,695	(A)	1,141,379		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	19,688	23,057	42,745	676,990	(B)	719,735		B-17(S),B-2(S)3/3
11	Total Operating Expenses	6,181,978	(63,285)	6,118,693	759,685		6,878,378		
12	**NET OPERATING INCOME**	1,240,896	63,285	1,304,181	1,078,007		2,382,188		
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%			11.96%		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 complete 1995 A and B schedules supporting rate base and present operating income for the FPSC Non-Uniform Plants. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for the FPSC Non-Uniform Plants assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	7,422,874	0	7,422,874	1,116,776		8,539,650	15.05%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	7,422,874	0	7,422,874	1,116,776		8,539,650		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	3,882,957	0	3,882,957	0		3,882,957		B-6(S)
7	Depreciation net of CIAC Amort	1,134,307	0	1,134,307	0		1,134,307		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	1,145,026	(86,342)	1,058,684	50,255	(A)	1,108,939		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	19,688	23,057	42,745	411,410	(B)	454,155		B-17(S),B-2(S)3/3
11	Total Operating Expenses	6,181,978	(63,285)	6,118,693	461,665		6,580,358		
12	**NET OPERATING INCOME**	1,240,896	63,285	1,304,181	655,111		1,959,292		
13	**RATE BASE**	19,385,391	526,121	19,911,512			19,911,512		A-2(S)
14	**RATE OF RETURN**	6.40%		6.55%			9.84%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	16.28%	D-1(S)	
3	Rate of Return (%)	9.84%	11.96%	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	2,382,187		
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	1,078,006		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	1,066,523	1,754,996		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	1,116,778	1,837,692		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	1,066,523	1,754,996		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	411,411	676,990		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	50,255	82,696		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	655,112	1,078,006		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	(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%	

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

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: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	334,029	0	334,029	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	86,952	0	86,952	B-6(S)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL**	86,952	0	86,952		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	724,044	3,914	727,958		
8	Non-used & Useful Property Tax Add-back (1)	0	73,650	73,650		
9	Adjusted Real Estate & Personal Property Tax	724,044	77,564	801,608		
10	Non-used & Useful Percent (2)			20.45%	A-6(S)7/7	
11	Non-used & Useful Amount		(163,906)	(163,906)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	724,044	(86,342)	637,702		
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)**	1,145,026	(86,342)	1,058,684		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

(2) Non-Used and Useful Percent is calculated at the Plant level. Summaries reflect a weighted composite percent.

SCHEDULE OF SEWER INCOME TAXES - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - Non-Uniform 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 [x] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	7,422,874	0	7,422,874	B-4(S)
3	Less:				
4	O & M Expenses	3,882,957	0	3,882,957	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	1,134,307	0	1,134,307	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	1,145,026	(86,342)	1,058,684	B-15(S)
8	Pre-Tax Operating Expenses	6,162,290	(86,342)	6,075,948	
9	**PRE-TAX OPERATING INCOME**	1,260,584	86,342	1,346,926	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	1,260,584	86,342	1,346,926	
12	Less:				
13	Interest Expense:				
14	Rate Base	19,385,391	526,121	19,911,512	A-2(S)
15	*Weighted Average Cost of Debt*	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	978,962	26,569	1,005,531	C-3
17	Net Taxable Income (L11 - L16)	281,622	59,773	341,395	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	108,636	23,057	131,693	
20	Less:				
21	Parent Debt Adjustment	76,720	0	76,720	C-1(S)
22	Investment Tax Credit	12,228	0	12,228	C-7(S)
23	**TOTAL INCOME TAXES**	19,687	23,057	42,745	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	7,187,165	0	7,187,165	A-6 (S)
2	Utility Land & Land Rights	79,372	0	79,372	A-6 (S)
3	Non-Used and Useful	(135,370)	0	(135,370)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(2,302,511)	0	(2,302,511)	A-10 (S)
6	CIAC	(2,907,809)	0	(2,907,809)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	790,258	0	790,258	A-14 (S)
9	Acquisition Adjustments	(374,942)	0	(374,942)	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	159,623	0	159,623	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(7,593)	0	(7,593)	Vol. II
13	Deferred Taxes	320,097	0	320,097	C-7 (S)
14	Working Capital Allowance	56,557	0	56,557	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	2,864,847	0	2,864,847	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	959,769	0	959,769	238,293	1,198,062	24.83%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	959,769	0	959,769	238,293	1,198,062		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	452,454	0	452,454	0	452,454		B-6(S)
7	Depreciation net of CIAC Amort	201,720	0	201,720	0	201,720		B-14(S)
8	Amortization	(9,117)	0	(9,117)	0	(9,117)		B-18(S),A-21(S)
9	Taxes Other than Income	125,222	(2,372)	122,850	10,723 (A)	133,573		B-15(S),B-2(S)
10	Provision for Income Taxes	4,195	915	5,110	87,785 (B)	92,895		B-17(S),B-2(S)3/3
11	Total Operating Expenses	774,474	(1,457)	773,017	98,508	871,525		
12	**NET OPERATING INCOME**	185,295	1,457	186,752	139,785	326,537		
13	**RATE BASE**	2,864,847	0	2,864,847		2,864,847		A-2(S)
14	**RATE OF RETURN**	6.47%		6.52%		11.40%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES								
2	Sewer Sales	959,769	0	959,769	162,202		1,121,971	16.90%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	959,769	0	959,769	162,202		1,121,971		
5	OPERATING EXPENSES								
6	Operation and Maintenance	452,454	0	452,454	0		452,454		B-6(S)
7	Depreciation net of CIAC Amort	201,720	0	201,720	0		201,720		B-14(S)
8	Amortization	(9,117)	0	(9,117)	0		(9,117)		B-18(S), A-21(S)
9	Taxes Other than Income	125,222	(2,372)	122,850	7,299	(A)	130,149		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	4,195	915	5,110	59,754	(B)	64,864		B-17(S),B-2(S)3/3
11	Total Operating Expenses	774,474	(1,457)	773,017	67,053		840,070		
12	NET OPERATING INCOME	185,295	1,457	186,752	95,149		281,901		
13	RATE BASE	2,864,847	0	2,864,847			2,864,847		A-2(S)
14	RATE OF RETURN	6.47%		6.52%			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	14.94%	D-1(S)	
3	Rate of Return (%)	9.84%	11.40%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	2,864,847	2,864,847	A-2(S)	
6	Required Income (L3 x L5)	281,901	326,537		
7	Adjusted Income Under Present Rates	186,752	186,752	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	95,149	139,785		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	154,903	227,570		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	162,202	238,293		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	154,903	227,570		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	59,754	87,785		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	7,299	10,723		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	95,149	139,785		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%

1970

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Nassau / Amelia 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	43,190	0	43,190	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	13,686	0	13,686	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	13,686	0	13,686		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	68,346	0	68,346		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	68,346	0	68,346		
10	Non-used & Useful Percent			3.47%	A-6(S)7/7	
11	Non-used & Useful Amount		(2,372)	(2,372)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	68,346	(2,372)	65,974		
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)**	125,222	(2,372)	122,850		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Nassau / Amelia Island
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	959,769	0	959,769	B-4(S)
3	Less:				
4	O & M Expenses	452,454	0	452,454	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	201,720	0	201,720	B-14(S)
6	Amortization	(9,117)	0	(9,117)	B-18(S), A-21(S)
7	Taxes Other Than Income	125,222	(2,372)	122,850	B-15(S)
8	Pre-Tax Operating Expenses	770,278	(2,372)	767,906	
9	**PRE-TAX OPERATING INCOME**	189,491	2,372	191,863	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	189,491	2,372	191,863	
12	Less:				
13	Interest Expense:				
14	Rate Base	2,864,847	0	2,864,847	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	144,675	0	144,675	C-3
17	Net Taxable Income (L11 - L16)	44,816	2,372	47,188	
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)	17,288	915	18,203	
20	Less:				
21	Parent Debt Adjustment	11,293	0	11,293	C-1(S)
22	Investment Tax Credit	1,800	0	1,800	C-7(S)
23	**TOTAL INCOME TAXES**	4,195	915	5,110	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Citrus / Apache Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	164,265	0	164,265	A-6 (S)
2	Utility Land & Land Rights	2,436	0	2,436	A-6 (S)
3	Non-Used and Useful	(31,606)	0	(31,606)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(55,181)	0	(55,181)	A-10 (S)
6	CIAC	(26,963)	0	(26,963)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	15,451	0	15,451	A-14 (S)
9	Acquisition Adjustments	(3,937)	0	(3,937)	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	3,308	0	3,308	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(671)	0	(671)	Vol. II
13	Deferred Taxes	(2,934)	0	(2,934)	C-7 (S)
14	Working Capital Allowance	3,028	0	3,028	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	67,195	0	67,195	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Citrus / Apache Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	35,518	0	35,518	8,808	44,326	24.80%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	35,518	0	35,518	8,808	44,326		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	24,225	0	24,225	0	24,225		B-6(S)
7	Depreciation net of CIAC Amort	5,018	0	5,018	0	5,018		B-14(S)
8	Amortization	(60)	0	(60)	0	(60)		B-18(S),A-21(S)
9	Taxes Other than Income	5,776	(932)	4,844	396 (A)	5,240		B-15(S),B-2(S)3
10	Provision for Income Taxes	(1,392)	360	(1,032)	3,245 (B)	2,213		B-17(S),B-2(S)3/3
11	Total Operating Expenses	33,567	(572)	32,995	3,641	36,636		
12	**NET OPERATING INCOME**	1,951	572	2,523	5,167	7,690		
13	**RATE BASE**	67,195	0	67,195		67,195		A-2(S)
14	**RATE OF RETURN**	2.90%		3.76%		11.44%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Citrus / Apache Shores
Docket No.: 950495-WS
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	35,518	0	35,518	6,971	42,489	19.63%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	35,518	0	35,518	6,971	42,489		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	24,225	0	24,225	0	24,225		B-6(S)
7	Depreciation net of CIAC Amort	5,018	0	5,018	0	5,018		B-14(S)
8	Amortization	(60)	0	(60)	0	(60)		B-18(S), A-21(S)
9	Taxes Other than Income	5,776	(932)	4,844	314 (A)	5,158		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(1,392)	360	(1,032)	2,568 (B)	1,536		B-17(S),B-2(S)3/3
11	Total Operating Expenses	33,567	(572)	32,995	2,882	35,877		
12	**NET OPERATING INCOME**	1,951	572	2,523	4,089	6,612		
13	**RATE BASE**	67,195	0	67,195		67,195		A-2(S)
14	**RATE OF RETURN**	2.90%		3.76%		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 (CAPPED RATES)
REQUIRED AND REQUESTED

Company: SSU / Citrus / Apache Shores
Docket No.: 950495-WS
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%	15.05%	D-1(S)	
3	Rate of Return (%)	9.84%	11.44%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	67,195	67,195	A-2(S)	
6	Required Income (L3 x L5)	6,612	7,690		
7	Adjusted Income Under Present Rates	2,523	2,523	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	4,089	5,167		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	6,657	8,412		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	6,971	8,808		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	6,657	8,412		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	2,568	3,245		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	314	396		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	4,089	5,167		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%

1976

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Citrus / Apache Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,598	0	1,598	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	928	0	928	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	928	0	928		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	3,249	0	3,249		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	3,249	0	3,249		
10	Non-used & Useful Percent			28.68%	A-6(S)7/7	
11	Non-used & Useful Amount		(932)	(932)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	3,249	(932)	2,317		
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)**	5,776	(932)	4,844		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Citrus / Apache Shores
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	35,518	0	35,518	B-4(S)
3	Less:				
4	O & M Expenses	24,225	0	24,225	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	5,018	0	5,018	B-14(S)
6	Amortization	(60)	0	(60)	B-18(S), A-21(S)
7	Taxes Other Than Income	5,776	(932)	4,844	B-15(S)
8	Pre-Tax Operating Expenses	34,959	(932)	34,027	
9	**PRE-TAX OPERATING INCOME**	559	932	1,491	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	559	932	1,491	
12	Less:				
13	Interest Expense:				
14	Rate Base	67,195	0	67,195	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	*Total Interest Expense*	3,393	0	3,393	C-3
17	Net Taxable Income (L11 - L16)	(2,834)	932	(1,902)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(1,093)	360	(733)	
20	Less:				
21	Parent Debt Adjustment	258	0	258	C-1(S)
22	Investment Tax Credit	41	0	41	C-7(S)
23	**TOTAL INCOME TAXES**	(1,392)	360	(1,032)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Seminole / Apple 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	166,212	0	166,212	A-6 (S)
2	Utility Land & Land Rights	1,813	0	1,813	A-6 (S)
3	Non-Used and Useful	0	0	0	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(75,595)	0	(75,595)	A-10 (S)
6	CIAC	(65,163)	0	(65,163)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	37,865	0	37,865	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	(992)	0	(992)	Vol. II
13	Deferred Taxes	(2,825)	0	(2,825)	C-7 (S)
14	Working Capital Allowance	6,406	0	6,406	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	67,721	0	67,721	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Seminole / Apple 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES**							
2 Sewer Sales	55,013	0	55,013	13,611	68,624	24.74%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	55,013	0	55,013	13,611	68,624		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	51,246	0	51,246	0	51,246		B-6(S)
7 Depreciation net of CIAC Amort	5,329	0	5,329	0	5,329		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	4,311	0	4,311	612 (A)	4,923		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(3,888)	0	(3,888)	5,014 (B)	1,126		B-17(S),B-2(S)3/3
11 Total Operating Expenses	56,998	0	56,998	5,626	62,624		
12 **NET OPERATING INCOME**	(1,985)	0	(1,985)	7,985	6,000		
13 ***RATE BASE***	67,721	0	67,721		67,721		A-2(S)
14 **RATE OF RETURN**	(2.93%)		(2.93%)		8.86%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Seminole / Apple 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 [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	55,013	0	55,013	14,745		69,758	26.80%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	55,013	0	55,013	14,745		69,758		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	51,246	0	51,246	0		51,246		B-6(S)
7	Depreciation net of CIAC Amort	5,329	0	5,329	0		5,329		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	4,311	0	4,311	664	(A)	4,975		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(3,888)	0	(3,888)	5,432	(B)	1,544		B-17(S),B-2(S)3/3
11	Total Operating Expenses	56,998	0	56,998	6,096		63,094		
12	**NET OPERATING INCOME**	(1,985)	0	(1,985)	8,649		6,663		
13	**RATE BASE**	67,721	0	67,721			67,721		A-2(S)
14	**RATE OF RETURN**	(2.93%)		(2.93%)			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Seminole / Apple 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 [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	Required	Requested	Supporting Schedules	Recap Schedules
	(1)	(2)	(3)	(4)	(5)
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	8.85%	D-1(S)	
3	Rate of Return (%)	9.84%	8.86%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	67,721	67,721	A-2(S)	
6	Required Income (L3 x L5)	6,664	6,000		
7	Adjusted Income Under Present Rates	(1,985)	(1,985)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	8,649	7,985		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	14,081	12,999		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	14,745	13,611		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	14,081	12,999		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	5,432	5,014		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	664	612		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	8,649	7,985		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%

1982

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Seminole / Apple 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	2,476	0	2,476	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	821	0	821	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	821	0	821		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,015	0	1,015		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,015	0	1,015		
10	Non-used & Useful Percent			0.00%	A-6(S)7/7	
11	Non-used & Useful Amount		0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,015	0	1,015		
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)**	4,311	0	4,311		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Seminole / Apple Valley
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

(1)		(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	55,013	0	55,013	B-4(S)
3	Less:				
4	O & M Expenses	51,246	0	51,246	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	5,329	0	5,329	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	4,311	0	4,311	B-15(S)
8	Pre-Tax Operating Expenses	60,886	0	60,886	
9	**PRE-TAX OPERATING INCOME**	(5,873)	0	(5,873)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(5,873)	0	(5,873)	
12	Less:				
13	Interest Expense:				
14	Rate Base	67,721	0	67,721	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	3,420	0	3,420	C-3
17	Net Taxable Income (L11 - L16)	(9,293)	0	(9,293)	
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)	(3,585)	0	(3,585)	
20	Less:				
21	Parent Debt Adjustment	261	0	261	C-1(S)
22	Investment Tax Credit	42	0	42	C-7(S)
23	**TOTAL INCOME TAXES**	(3,888)	0	(3,888)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	5,796,978	0	5,796,978	A-6 (S)
2	Utility Land & Land Rights	24,163	0	24,163	A-6 (S)
3	Non-Used and Useful	(70,275)	0	(70,275)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(1,452,745)	0	(1,452,745)	A-10 (S)
6	CIAC	(3,610,083)	0	(3,610,083)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	874,225	0	874,225	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(17,438)	0	(17,438)	Vol. II
13	Deferred Taxes	22,648	0	22,648	C-7 (S)
14	Working Capital Allowance	104,196	0	104,196	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	1,671,669	0	1,671,669	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	1,159,065	0	1,159,065	287,656	1,446,721	24.82%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	1,159,065	0	1,159,065	287,656	1,446,721		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	833,565	0	833,565	0	833,565		B-6(S)
7	Depreciation net of CIAC Amort	105,703	0	105,703	0	105,703		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	80,233	(118)	80,115	12,945 (A)	93,060		B-15(S),B-2(S)
10	Provision for Income Taxes	10,712	46	10,758	105,970 (B)	116,728		B-17(S),B-2(S)3/3
11	Total Operating Expenses	1,030,212	(72)	1,030,140	118,915	1,149,055		
12	**NET OPERATING INCOME**	128,853	72	128,925	168,741	297,666		
13	**RATE BASE**	1,671,669	0	1,671,669		1,671,669		A-2(S)
14	**RATE OF RETURN**	7.71%		7.71%		17.81%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Duval / Beacon 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 [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	1,159,065	0	1,159,065	60,631	1,219,696	5.23%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	1,159,065	0	1,159,065	60,631	1,219,696		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	833,565	0	833,565	0	833,565		B-6(S)
7	Depreciation net of CIAC Amort	105,703	0	105,703	0	105,703		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	80,233	(118)	80,115	2,728 (A)	82,843		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	10,712	46	10,758	22,336 (B)	33,094		B-17(S),B-2(S)3/3
11	Total Operating Expenses	1,030,212	(72)	1,030,140	25,064	1,055,204		
12	**NET OPERATING INCOME**	128,853	72	128,925	35,567	164,492		
13	**RATE BASE**	1,671,669	0	1,671,669		1,671,669		A-2(S)
14	**RATE OF RETURN**	7.71%		7.71%		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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Duval / Beacon 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 [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%	30.30%	D-1(S)	
3	Rate of Return (%)	9.84%	17.81%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	1,671,669	1,671,669	A-2(S)	
6	Required Income (L3 x L5)	164,492	297,666		
7	Adjusted Income Under Present Rates	128,925	128,925	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	35,567	168,741		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	57,903	274,711		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	60,631	287,656		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	57,903	274,711		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	22,336	105,970		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,728	12,945		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	35,567	168,741		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%

1988

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)
	1995 TAXES OTHER THAN INCOME				
Line No. (PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1 REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	52,158	0	52,158	B-4(S)	
2 PAYROLL TAXES: (8.0%)	21,117	0	21,117	B-6(S)	
3 (Adjustments)			0		
4			0		
5			0		
6 TOTAL	21,117	0	21,117		
7 REAL ESTATE & PERSONAL PROPERTY TAXES:	6,958	0	6,958		
8 Non-used & Useful Property Tax Add-back (1)			0		
9 Adjusted Real Estate & Personal Property Tax	6,958	0	6,958		
10 Non-used & Useful Percent			1.69%	A-6(S)7/7	
11 Non-used & Useful Amount		(118)	(118)		
12 TOTAL USED & USEFUL REAL EST. TAXES	6,958	(118)	6,840		
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)	80,233	(118)	80,115		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Duval / Beacon 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	1,159,065	0	1,159,065	B-4(S)
3	Less:				
4	O & M Expenses	833,565	0	833,565	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	105,703	0	105,703	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	80,233	(118)	80,115	B-15(S)
8	Pre-Tax Operating Expenses	1,019,500	(118)	1,019,382	
9	**PRE-TAX OPERATING INCOME**	139,565	118	139,683	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	139,565	118	139,683	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,671,669	0	1,671,669	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	*Total Interest Expense*	84,419	0	84,419	C-3
17	Net Taxable Income (L11 - L16)	55,146	118	55,264	
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)	21,272	46	21,318	
20	Less:				
21	Parent Debt Adjustment	9,108	0	9,108	C-1(S)
22	Investment Tax Credit	1,452	0	1,452	C-7(S)
23	**TOTAL INCOME TAXES**	10,712	46	10,758	

1990

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Putnam / Beecher's Point
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	88,640	0	88,640	A-6 (S)
2	Utility Land & Land Rights	4,565	0	4,565	A-6 (S)
3	Non-Used and Useful	(21,081)	0	(21,081)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(22,737)	0	(22,737)	A-10 (S)
6	CIAC	(17,181)	0	(17,181)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	8,532	0	8,532	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	(95)	0	(95)	Vol. II
13	Deferred Taxes	(1,706)	0	(1,706)	C-7 (S)
14	Working Capital Allowance	8,700	0	8,700	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	47,637	0	47,637	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Putnam / Beecher's Point
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase		Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	31,888	0	31,888	7,903		39,791	24.78%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	31,888	0	31,888	7,903		39,791		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	69,601	0	69,601	0		69,601		B-6(S)
7	Depreciation net of CIAC Amort	2,110	0	2,110	0		2,110		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S),A-21(S)
9	Taxes Other than Income	3,369	(312)	3,057	356	(A)	3,413		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(17,751)	120	(17,631)	2,911	(B)	(14,720)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	57,329	(192)	57,137	3,267		60,404		
12	**NET OPERATING INCOME**	(25,441)	192	(25,249)	4,636		(20,613)		
13	**RATE BASE**	47,637	0	47,637			47,637		A-2(S)
14	**RATE OF RETURN**	(53.41%)		(53.00%)			(43.27%)		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Putnam / Beecher's Point
Docket No.: 950495-WS
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	31,888	0	31,888	51,032	82,920	160.04%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	31,888	0	31,888	51,032	82,920		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	69,601	0	69,601	0	69,601		B-6(S)
7	Depreciation net of CIAC Amort	2,110	0	2,110	0	2,110		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	3,369	(312)	3,057	2,296 (A)	5,353		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(17,751)	120	(17,631)	18,800 (B)	1,169		B-17(S),B-2(S)3/3
11	Total Operating Expenses	57,329	(192)	57,137	21,096	78,233		
12	**NET OPERATING INCOME**	(25,441)	192	(25,249)	29,936	4,687		
13	**RATE BASE**	47,637	0	47,637		47,637		A-2(S)
14	**RATE OF RETURN**	(53.41%)		(53.00%)		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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Putnam / Beecher's Point
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	(116.17%)	D-1(S)	
3	Rate of Return (%)	9.84%	(43.27%)	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	47,637	47,637	A-2(S)	
6	Required Income (L3 x L5)	4,687	(20,613)		
7	Adjusted Income Under Present Rates	(25,249)	(25,249)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	29,936	4,636		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	48,736	7,547		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	51,032	7,903		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	48,736	7,547		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	18,800	2,911		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,296	356		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	29,936	4,636		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%

1994

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Putnam / Beecher's Point
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	1,435	0	1,435	B-4(S)	
2	PAYROLL TAXES: (8.0%)	956	0	956	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	956	0	956		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	978	0	978		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	978	0	978		
10	Non-used & Useful Percent			31.86%	A-6(S)7/7	
11	Non-used & Useful Amount		(312)	(312)		
12	TOTAL USED & USEFUL REAL EST. TAXES	978	(312)	666		
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)	3,369	(312)	3,057		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Putnam / Beecher's Point
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	31,888	0	31,888	B-4(S)
3	Less:				
4	O & M Expenses	69,601	0	69,601	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	2,110	0	2,110	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	3,369	(312)	3,057	B-15(S)
8	Pre-Tax Operating Expenses	75,081	(312)	74,769	
9	**PRE-TAX OPERATING INCOME**	(43,193)	312	(42,881)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(43,193)	312	(42,881)	
12	Less:				
13	Interest Expense:				
14	Rate Base	47,637	0	47,637	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	2,406	0	2,406	C-3
17	Net Taxable Income (L11 - L16)	(45,599)	312	(45,287)	
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)	(17,590)	120	(17,470)	
20	Less:				
21	Parent Debt Adjustment	139	0	139	C-1(S)
22	Investment Tax Credit	22	0	22	C-7(S)
23	**TOTAL INCOME TAXES**	(17,751)	120	(17,631)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	5,334,100	0	5,334,100	A-6 (S)
2	Utility Land & Land Rights	33,648	0	33,648	A-6 (S)
3	Non-Used and Useful	(828,111)	0	(828,111)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(1,695,920)	0	(1,695,920)	A-10 (S)
6	CIAC	(3,803,889)	0	(3,803,889)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	1,114,966	0	1,114,966	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	(1,973)	0	(1,973)	Vol. II
13	Deferred Taxes	(85,477)	0	(85,477)	C-7 (S)
14	Working Capital Allowance	23,261	0	23,261	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	90,605	0	90,605	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1 ***OPERATING REVENUES***							
2 Sewer Sales	244,039	0	244,039	60,503	304,542	24.79%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	244,039	0	244,039	60,503	304,542		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	186,084	0	186,084	0	186,084		B-6(S)
7 Depreciation net of CIAC Amort	10,239	0	10,239	0	10,239		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S
9 Taxes Other than Income	64,065	(32,006)	32,059	2,723 (A)	34,782		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(17,789)	12,346	(5,443)	22,289 (B)	16,846		B-17(S),B-2(S)3/3
11 Total Operating Expenses	242,599	(19,660)	222,939	25,012	247,951		
12 **NET OPERATING INCOME**	1,440	19,660	21,100	35,491	56,591		
13 **RATE BASE**	90,605	0	90,605		90,605		A-2(S)
14 ***RATE OF RETURN***	1.59%		23.29%		62.46%		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.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
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	244,039	0	244,039	(20,771)		223,268	(8.51%)	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	244,039	0	244,039	(20,771)		223,268		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	186,084	0	186,084	0		186,084		B-6(S)
7	Depreciation net of CIAC Amort	10,239	0	10,239	0		10,239		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	64,065	(32,006)	32,059	(935)	(A)	31,124		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(17,789)	12,346	(5,443)	(7,652)	(B)	(13,095)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	242,599	(19,660)	222,939	(8,587)		214,352		
12	**NET OPERATING INCOME**	1,440	19,660	21,100	(12,184)		8,916		
13	**RATE BASE**	90,605	0	90,605			90,605		A-2(S)
14	**RATE OF RETURN**	1.59%		23.29%			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	137.38%	D-1(S)	
3	Rate of Return (%)	9.84%	62.46%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	90,605	90,605	A-2(S)	
6	Required Income (L3 x L5)	8,916	56,591		
7	Adjusted Income Under Present Rates	21,100	21,100	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	(12,184)	35,491		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	(19,836)	57,780		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	(20,771)	60,503		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(19,836)	57,780		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(7,652)	22,289		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(935)	2,723		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(12,184)	35,491		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%

2000

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	10,982	0	10,982	B-4(S)	
2	PAYROLL TAXES: (8.0%)	4,814	0	4,814	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	4,814	0	4,814		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	48,269	0	48,269		
8	Non-used & Useful Property Tax Add-back (1)		52,615	52,615		
9	Adjusted Real Estate & Personal Property Tax	48,269	52,615	100,884		
10	Non-used & Useful Percent			83.88%	A-6(S)7/7	
11	Non-used & Useful Amount		(84,621)	(84,621)		
12	TOTAL USED & USEFUL REAL EST. TAXES	48,269	(32,006)	16,263		
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)	64,065	(32,006)	32,059		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	244,039	0	244,039	B-4(S)
3	Less:				
4	O & M Expenses	186,084	0	186,084	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	10,239	0	10,239	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	64,065	(32,006)	32,059	B-15(S)
8	Pre-Tax Operating Expenses	260,388	(32,006)	228,382	
9	**PRE-TAX OPERATING INCOME**	(16,349)	32,006	15,657	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(16,349)	32,006	15,657	
12	Less:				
13	Interest Expense:				
14	Rate Base	90,605	0	90,605	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	4,576	0	4,576	C-3
17	Net Taxable Income (L11 - L16)	(20,925)	32,006	11,081	
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)	(8,072)	12,346	4,274	
20	Less:				
21	Parent Debt Adjustment	8,381	0	8,381	C-1(S)
22	Investment Tax Credit	1,336	0	1,336	C-7(S)
23	**TOTAL INCOME TAXES**	(17,789)	12,346	(5,443)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Seminole / Chuluota
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	1,589,747	0	1,589,747	A-6 (S)
2	Utility Land & Land Rights	287,085	0	287,085	A-6 (S)
3	Non-Used and Useful	(244,932)	0	(244,932)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(363,117)	0	(363,117)	A-10 (S)
6	CIAC	(93,648)	0	(93,648)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	55,212	0	55,212	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	(796)	0	(796)	Vol. II
13	Deferred Taxes	(19,267)	0	(19,267)	C-7 (S)
14	Working Capital Allowance	8,203	0	8,203	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	1,218,487	0	1,218,487	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Seminole / Chuluota
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	93,457	0	93,457	23,142	116,599	24.76%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	93,457	0	93,457	23,142	116,599		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	65,627	0	65,627	0	65,627		B-6(S)
7	Depreciation net of CIAC Amort	49,964	0	49,964	0	49,964		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	35,906	(6,262)	29,644	1,041 (A)	30,685		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(49,022)	2,416	(46,606)	8,525 (B)	(38,081)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	102,475	(3,846)	98,629	9,566	108,195		
12	**NET OPERATING INCOME**	(9,018)	3,846	(5,172)	13,576	8,404		
13	**RATE BASE**	1,218,487	0	1,218,487		1,218,487		A-2(S)
14	**RATE OF RETURN**	(0.74%)		(0.42%)		0.69%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Seminole / Chuluota
Docket No.: 950495-WS
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	93,457	0	93,457	213,210	306,667	228.14%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	93,457	0	93,457	213,210	306,667		
5 OPERATING EXPENSES							
6 Operation and Maintenance	65,627	0	65,627	0	65,627		B-6(S)
7 Depreciation net of CIAC Amort	49,964	0	49,964	0	49,964		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S), A-21(S)
9 Taxes Other than Income	35,906	(6,262)	29,644	9,594 (A)	39,238		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(49,022)	2,416	(46,606)	78,545 (B)	31,939		B-17(S),B-2(S)3/3
11 Total Operating Expenses	102,475	(3,846)	98,629	88,139	186,768		
12 NET OPERATING INCOME	(9,018)	3,846	(5,172)	125,071	119,900		
13 RATE BASE	1,218,487	0	1,218,487		1,218,487		A-2(S)
14 RATE OF RETURN	(0.74%)		(0.42%)		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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Seminole / Chuluota
Docket No.: 950495-WS
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%	(10.74%)	D-1(S)	
3	Rate of Return (%)	9.84%	0.69%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	1,218,487	1,218,487	A-2(S)	
6	Required Income (L3 x L5)	119,899	8,404		
7	Adjusted Income Under Present Rates	(5,172)	(5,172)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	125,071	13,576		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	203,616	22,101		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	213,210	23,142		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	203,616	22,101		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	78,545	8,525		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	9,594	1,041		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	125,071	13,576		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%

2006

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Seminole / Chuluota
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	4,206	0	4,206	B-4(S)	
2	PAYROLL TAXES: (8.0%)	1,273	0	1,273	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	1,273	0	1,273		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	30,427	0	30,427		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	30,427	0	30,427		
10	Non-used & Useful Percent			20.58%	A-6(S)7/7	
11	Non-used & Useful Amount		(6,262)	(6,262)		
12	TOTAL USED & USEFUL REAL EST. TAXES	30,427	(6,262)	24,165		
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)	35,906	(6,262)	29,644		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Seminole / Chuluota
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	93,457	0	93,457	B-4(S)
3	Less:				
4	O & M Expenses	65,627	0	65,627	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	49,964	0	49,964	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	35,906	(6,262)	29,644	B-15(S)
8	Pre-Tax Operating Expenses	151,497	(6,262)	145,235	
9	**PRE-TAX OPERATING INCOME**	(58,040)	6,262	(51,778)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(58,040)	6,262	(51,778)	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,218,487	0	1,218,487	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	61,534	0	61,534	C-3
17	Net Taxable Income (L11 - L16)	(119,574)	6,262	(113,312)	
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)	(46,126)	2,416	(43,710)	
20	Less:				
21	Parent Debt Adjustment	2,498	0	2,498	C-1(S)
22	Investment Tax Credit	398	0	398	C-7(S)
23	**TOTAL INCOME TAXES**	(49,022)	2,416	(46,606)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Marion / Citrus Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	525,447	0	525,447	A-6 (S)
2	Utility Land & Land Rights	345,406	0	345,406	A-6 (S)
3	Non-Used and Useful	0	0	0	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(244,992)	0	(244,992)	A-10 (S)
6	CIAC	(105,737)	0	(105,737)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	54,345	0	54,345	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	(1,580)	0	(1,580)	Vol. II
13	Deferred Taxes	(9,647)	0	(9,647)	C-7 (S)
14	Working Capital Allowance	8,424	0	8,424	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	571,665	0	571,665	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Marion / Citrus Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	180,142	0	180,142	44,569	224,711	24.74%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	180,142	0	180,142	44,569	224,711		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	67,392	0	67,392	0	67,392		B-6(S)
7	Depreciation net of CIAC Amort	23,289	0	23,289	0	23,289		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	16,604	0	16,604	2,006 (A)	18,610		B-15(S),B-2(S)
10	Provision for Income Taxes	16,011	0	16,011	16,419 (B)	32,430		B-17(S),B-2(S)3/3
11	Total Operating Expenses	123,296	0	123,296	18,425	141,721		
12	**NET OPERATING INCOME**	56,846	0	56,846	26,144	82,990		
13	**RATE BASE**	571,665	0	571,665		571,665		A-2(S)
14	**RATE OF RETURN**	9.94%		9.94%		14.52%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Marion / Citrus Park
Docket No.: 950495-WS
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	180,142	0	180,142	(1,013)		179,129	(0.56%)	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	180,142	0	180,142	(1,013)		179,129		
5	OPERATING EXPENSES								
6	Operation and Maintenance	67,392	0	67,392	0		67,392		B-6(S)
7	Depreciation net of CIAC Amort	23,289	0	23,289	0		23,289		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	16,604	0	16,604	(46)	(A)	16,558		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	16,011	0	16,011	(373)	(B)	15,638		B-17(S),B-2(S)3/3
11	Total Operating Expenses	123,296	0	123,296	(419)		122,877		
12	NET OPERATING INCOME	56,846	0	56,846	(594)		56,252		
13	RATE BASE	571,665	0	571,665			571,665		A-2(S)
14	RATE OF RETURN	9.94%		9.94%			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Marion / Citrus Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	22.42%	D-1(S)	
3	Rate of Return (%)	9.84%	14.52%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	571,665	571,665	A-2(S)	
6	Required Income (L3 x L5)	56,252	82,990		
7	Adjusted Income Under Present Rates	56,846	56,846	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	(594)	26,144		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	(967)	42,563		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	(1,013)	44,569		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(967)	42,563		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(373)	16,419		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(46)	2,006		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(594)	26,144		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%

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Marion / Citrus Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	8,106	0	8,106	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	1,620	0	1,620	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	1,620	0	1,620		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	6,878	0	6,878		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	6,878	0	6,878		
10	Non-used & Useful Percent			0.00%	A-6(S)7/7	
11	Non-used & Useful Amount		0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	6,878	0	6,878		
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)**	16,604	0	16,604		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Marion / Citrus Park
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	180,142	0	180,142	B-4(S)
3	Less:				
4	O & M Expenses	67,392	0	67,392	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	23,289	0	23,289	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	16,604	0	16,604	B-15(S)
8	Pre-Tax Operating Expenses	107,285	0	107,285	
9	**PRE-TAX OPERATING INCOME**	72,857	0	72,857	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	72,857	0	72,857	
12	Less:				
13	Interest Expense:				
14	Rate Base	571,665	0	571,665	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	28,869	0	28,869	C-3
17	Net Taxable Income (L11 - L16)	43,988	0	43,988	
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)	16,968	0	16,968	
20	Less:				
21	Parent Debt Adjustment	826	0	826	C-1(S)
22	Investment Tax Credit	132	0	132	C-7(S)
23	**TOTAL INCOME TAXES**	16,011	0	16,011	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Citrus / Citrus Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	1,702,040	0	1,702,040	A-6 (S)
2	Utility Land & Land Rights	24,323	0	24,323	A-6 (S)
3	Non-Used and Useful	(294,311)	0	(294,311)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(668,292)	0	(668,292)	A-10 (S)
6	CIAC	(105,626)	0	(105,626)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(1,938)	(1,938)	A-12 (S)
8	Accumulated Amortization of CIAC	7,085	0	7,085	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	(4,076)	0	(4,076)	Vol. II
13	Deferred Taxes	(28,302)	0	(28,302)	C-7 (S)
14	Working Capital Allowance	17,891	0	17,891	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	650,732	(1,938)	648,794	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Citrus / Citrus Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES**							
2 Sewer Sales	182,746	0	182,746	45,338	228,084	24.81%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	182,746	0	182,746	45,338	228,084		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	143,125	0	143,125	0	143,125		B-6(S)
7 Depreciation net of CIAC Amort	48,479	0	48,479	0	48,479		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	34,529	(6,277)	28,252	2,040 (A)	30,292		B-15(S),B-2(S)
10 Provision for Income Taxes	(32,514)	2,459	(30,055)	16,702 (B)	(13,353)		B-17(S),B-2(S)3/3
11 Total Operating Expenses	193,619	(3,818)	189,801	18,742	208,543		
12 **NET OPERATING INCOME**	(10,873)	3,818	(7,055)	26,596	19,541		
13 **RATE BASE**	650,732	(1,938)	648,794		648,794		A-2(S)
14 **RATE OF RETURN**	(1.67%)		(1.09%)		3.01%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Citrus / Citrus Springs
Docket No.: 950495-WS
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	182,746	0	182,746	120,858		303,604	66.13%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	182,746	0	182,746	120,858		303,604		
5	OPERATING EXPENSES								
6	Operation and Maintenance	143,125	0	143,125	0		143,125		B-6(S)
7	Depreciation net of CIAC Amort	48,479	0	48,479	0		48,479		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	34,529	(6,277)	28,252	5,439	(A)	33,691		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(32,514)	2,459	(30,055)	44,523	(B)	14,468		B-17(S),B-2(S)3/3
11	Total Operating Expenses	193,619	(3,818)	189,801	49,962		239,763		
12	NET OPERATING INCOME	(10,873)	3,818	(7,055)	70,896		63,840		
13	RATE BASE	650,732	(1,938)	648,794			648,794		A-2(S)
14	RATE OF RETURN	(1.67%)		(1.09%)			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Citrus / Citrus Springs
Docket No.: 950495-WS
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%	(5.18%)	D-1(S)	
3	Rate of Return (%)	9.84%	3.01%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	648,794	648,794	A-2(S)	
6	Required Income (L3 x L5)	63,841	19,541		
7	Adjusted Income Under Present Rates	(7,055)	(7,055)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	70,896	26,596		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	115,419	43,298		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	120,858	45,338		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	115,419	43,298		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	44,523	16,702		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	5,439	2,040		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	70,896	26,596		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%

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Citrus / Citrus Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	8,224	0	8,224	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	4,460	0	4,460	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	4,460	0	4,460		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	21,845	0	21,845		
8	Non-used & Useful Property Tax Add-back (1)	0	619	619		
9	Adjusted Real Estate & Personal Property Tax	21,845	619	22,464		
10	Non-used & Useful Percent			30.70%	A-6(S)7/7	
11	Non-used & Useful Amount		(6,896)	(6,896)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	21,845	(6,277)	15,568		
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)**	34,529	(6,277)	28,252		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Citrus / Citrus Springs
Docket No.: *950495-WS* *Explanation: Provide the calculation of income taxes at present income.*
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

(1)		(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	182,746	0	182,746	B-4(S)
3	Less:				
4	O & M Expenses	143,125	0	143,125	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	48,479	0	48,479	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	34,529	(6,277)	28,252	B-15(S)
8	Pre-Tax Operating Expenses	226,133	(6,277)	219,856	
9	**PRE-TAX OPERATING INCOME**	(43,387)	6,277	(37,110)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(43,387)	6,277	(37,110)	
12	Less:				
13	Interest Expense:				
14	Rate Base	650,732	(1,938)	648,794	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	32,862	(98)	32,764	C-3
17	Net Taxable Income (L11 - L16)	(76,249)	6,375	(69,874)	
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)	(29,413)	2,459	(26,954)	
20	Less:				
21	Parent Debt Adjustment	2,674	0	2,674	C-1(S)
22	Investment Tax Credit	426	0	426	C-7(S)
23	**TOTAL INCOME TAXES**	(32,514)	2,459	(30,055)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Volusia / Deltona Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	14,609,589	0	14,609,589	A-6 (S)
2	Utility Land & Land Rights	307,170	0	307,170	A-6 (S)
3	Non-Used and Useful	(268,974)	0	(268,974)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(3,586,679)	0	(3,586,679)	A-10 (S)
6	CIAC	(686,347)	0	(686,347)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	226,951	0	226,951	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	(27,431)	0	(27,431)	Vol. II
13	Deferred Taxes	(258,620)	0	(258,620)	C-7 (S)
14	Working Capital Allowance	123,864	0	123,864	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	10,439,522	0	10,439,522	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Volusia / Deltona Lakes
Docket No.: 950495-WS
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	2,403,981	0	2,403,981	594,983	2,998,964	24.75%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 *Total Operating Revenue*	2,403,981	0	2,403,981	594,983	2,998,964		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	990,916	0	990,916	0	990,916		B-6(S)
7 Depreciation net of CIAC Amort	652,422	0	652,422	0	652,422		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	392,133	(4,566)	387,567	26,774 (A)	414,341		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(87,827)	1,761	(86,066)	219,187 (B)	133,121		B-17(S),B-2(S)3/3
11 Total Operating Expenses	1,947,644	(2,805)	1,944,839	245,961	2,190,800		
12 **NET OPERATING INCOME**	456,337	2,805	459,142	349,022	808,164		
13 **RATE BASE**	10,439,522	0	10,439,522		10,439,522		A-2(S)
14 **RATE OF RETURN**	4.37%		4.40%		7.74%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Volusia / Deltona Lakes
Docket No.: 950495-WS
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	2,403,981	0	2,403,981	968,460		3,372,441	40.29%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	2,403,981	0	2,403,981	968,460		3,372,441		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	990,916	0	990,916	0		990,916		B-6(S)
7	Depreciation net of CIAC Amort	652,422	0	652,422	0		652,422		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	392,133	(4,566)	387,567	43,581	(A)	431,148		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(87,827)	1,761	(86,066)	356,772	(B)	270,706		B-17(S),B-2(S)3/3
11	Total Operating Expenses	1,947,644	(2,805)	1,944,839	400,353		2,345,192		
12	**NET OPERATING INCOME**	456,337	2,805	459,142	568,107		1,027,248		
13	**RATE BASE**	10,439,522	0	10,439,522			10,439,522		A-2(S)
14	**RATE OF RETURN**	4.37%		4.40%			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Volusia / Deltona Lakes
Docket No.: 950495-WS
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%	6.17%	D-1(S)	
3	Rate of Return (%)	9.84%	7.74%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	*Rate Base*	10,439,522	10,439,522	A-2(S)	
6	Required Income (L3 x L5)	1,027,249	808,164		
7	Adjusted Income Under Present Rates	459,142	459,142	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	568,107	349,022		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	924,879	568,209		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	968,460	594,983		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	924,879	568,209		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	356,772	219,187		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	43,561	26,774		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	568,107	349,022		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%

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Volusia / Deltona Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	108,179	0	108,179	B-4(S)	
2	PAYROLL TAXES: (8.0%)	31,204	0	31,204	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	31,204	0	31,204		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	252,750	0	252,750		
8	Non-used & Useful Property Tax Add-back (1)		1,147	1,147		
9	Adjusted Real Estate & Personal Property Tax	252,750	1,147	253,897		
10	Non-used & Useful Percent			2.25%	A-6(S)7/7	
11	Non-used & Useful Amount		(5,713)	(5,713)		
12	TOTAL USED & USEFUL REAL EST. TAXES	252,750	(4,566)	248,184		
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)	392,133	(4,566)	387,567		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.

2025

SCHEDULE OF SEWER INCOME TAXES - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Volusia / Deltona Lakes
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	2,403,981	0	2,403,981	B-4(S)
3	Less:				
4	O & M Expenses	990,916	0	990,916	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	652,422	0	652,422	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	392,133	(4,566)	387,567	B-15(S)
8	Pre-Tax Operating Expenses	2,035,471	(4,566)	2,030,905	
9	**PRE-TAX OPERATING INCOME**	368,510	4,566	373,076	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	368,510	4,566	373,076	
12	Less:				
13	Interest Expense:				
14	Rate Base	10,439,522	0	10,439,522	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	527,196	0	527,196	C-3
17	Net Taxable Income (L11 - L16)	(158,686)	4,566	(154,120)	
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)	(61,213)	1,761	(59,452)	
20	Less:				
21	Parent Debt Adjustment	22,955	0	22,955	C-1(S)
22	Investment Tax Credit	3,659	0	3,659	C-7(S)
23	**TOTAL INCOME TAXES**	(87,827)	1,761	(86,066)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Martin / Fisherman's Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	377,154	0	377,154	A-6 (S)
2	Utility Land & Land Rights	1,981	0	1,981	A-6 (S)
3	Non-Used and Useful	(37,992)	0	(37,992)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(92,244)	0	(92,244)	A-10 (S)
6	CIAC	(45,740)	0	(45,740)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	27,279	0	27,279	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	(856)	0	(856)	Vol. II
13	Deferred Taxes	(7,052)	0	(7,052)	C-7 (S)
14	Working Capital Allowance	5,904	0	5,904	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	228,434	0	228,434	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Martin / Fisherman's Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES**							
2 Sewer Sales	51,572	0	51,572	12,788	64,360	24.80%	B-4(S),B-3(S)
3 *Other Revenue*	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	51,572	0	51,572	12,788	64,360		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	47,229	0	47,229	0	47,229		B-6(S)
7 Depreciation net of CIAC Amort	16,459	0	16,459	0	16,459		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	9,545	(703)	8,842	575 (A)	9,417		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(13,493)	271	(13,222)	4,711 (B)	(8,511)		B-17(S),B-2(S)3/3
11 Total Operating Expenses	59,740	(432)	59,308	5,286	64,594		
12 **NET OPERATING INCOME**	(8,168)	432	(7,736)	7,502	(234)		
13 **RATE BASE**	228,434	0	228,434		228,434		A-2(S)
14 **RATE OF RETURN**	(3.58%)		(3.39%)		(0.10%)		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Martin / Fisherman's Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	51,572	0	51,572	51,506		103,078	99.87%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	51,572	0	51,572	51,506		103,078		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	47,229	0	47,229	0		47,229		B-6(S)
7	Depreciation net of CIAC Amort	16,459	0	16,459	0		16,459		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	9,545	(703)	8,842	2,318	(A)	11,160		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(13,493)	271	(13,222)	18,974	(B)	5,752		B-17(S),B-2(S)3/3
11	Total Operating Expenses	59,740	(432)	59,308	21,292		80,600		
12	**NET OPERATING INCOME**	(8,168)	432	(7,736)	30,214		22,478		
13	**RATE BASE**	228,434	0	228,434			228,434		A-2(S)
14	**RATE OF RETURN**	(3.58%)		(3.39%)			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 (CAPPED RATES)
REQUIRED AND REQUESTED

Company: SSU / Martin / Fisherman's Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	(12.64%)	D-1(S)	
3	Rate of Return (%)	9.84%	(0.10%)	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	228,434	228,434	A-2(S)	
6	Required Income (L3 x L5)	22,478	(234)		
7	Adjusted Income Under Present Rates	(7,736)	(7,736)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	30,214	7,502		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	49,188	12,213		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	51,506	12,788		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	49,188	12,213		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	18,974	4,711		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,318	575		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	30,214	7,502		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%

2030

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Martin / Fisherman's Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	2,321	0	2,321	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	1,510	0	1,510	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	1,510	0	1,510		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	5,715	0	5,715		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	5,715	0	5,715		
10	Non-used & Useful Percent			12.30%	A-6(S)7/7	
11	Non-used & Useful Amount		(703)	(703)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	5,715	(703)	5,012		
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)**	9,545	(703)	8,842		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Martin / Fisherman's Haven
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

(1)		(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	51,572	0	51,572	B-4(S)
3	Less:				
4	O & M Expenses	47,229	0	47,229	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	16,459	0	16,459	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	9,545	(703)	8,842	B-15(S)
8	Pre-Tax Operating Expenses	73,233	(703)	72,530	
9	**PRE-TAX OPERATING INCOME**	(21,661)	703	(20,958)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(21,661)	703	(20,958)	
12	Less:				
13	Interest Expense:				
14	Rate Base	228,434	0	228,434	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	11,536	0	11,536	C-3
17	Net Taxable Income (L11 - L16)	(33,197)	703	(32,494)	
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)	(12,806)	271	(12,535)	
20	Less:				
21	Parent Debt Adjustment	593	0	593	C-1(S)
22	Investment Tax Credit	94	0	94	C-7(S)
23	**TOTAL INCOME TAXES**	(13,493)	271	(13,222)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Seminole / Florida Cent. Comm. Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	1,240,762	0	1,240,762	A-6 (S)
2	Utility Land & Land Rights	130,136	0	130,136	A-6 (S)
3	Non-Used and Useful	(163,683)	0	(163,683)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(296,280)	0	(296,280)	A-10 (S)
6	CIAC	(536,171)	0	(536,171)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	98,354	0	98,354	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	(229,390)	0	(229,390)	A-16 (S)
12	Unfunded Post-Retirement Benefits	(255)	0	(255)	Vol. II
13	Deferred Taxes	5,601	0	5,601	C-7 (S)
14	Working Capital Allowance	12,831	0	12,831	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	261,904	0	261,904	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Seminole / Florida Cent. Comm. Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1 OPERATING REVENUES							
2 Sewer Sales	161,868	0	161,868	39,915	201,783	24.66%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	161,868	0	161,868	39,915	201,783		
5 OPERATING EXPENSES							
6 Operation and Maintenance	102,650	0	102,650	0	102,650		B-6(S)
7 Depreciation net of CIAC Amort	28,261	0	28,261	0	28,261		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	28,564	(3,484)	25,080	1,796 (A)	26,876		B-15(S),B-2(S)
10 Provision for Income Taxes	(6,439)	1,344	(5,095)	14,704 (B)	9,609		B-17(S),B-2(S)3/3
11 Total Operating Expenses	153,035	(2,140)	150,895	16,500	167,395		
12 NET OPERATING INCOME	8,833	2,140	10,973	23,415	34,388		
13 RATE BASE	261,904	0	261,904		261,904		A-2(S)
14 RATE OF RETURN	3.37%		4.19%		13.13%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Seminole / Florida Cent. Comm. Park
Docket No.: 950495-WS
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	161,868	0	161,868	25,226	187,094	15.58%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	161,868	0	161,868	25,226	187,094		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	102,650	0	102,650	0	102,650		B-6(S)
7	Depreciation net of CIAC Amort	28,261	0	28,261	0	28,261		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	28,564	(3,484)	25,080	1,135 (A)	26,215		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(6,439)	1,344	(5,095)	9,293 (B)	4,198		B-17(S),B-2(S)3/3
11	Total Operating Expenses	153,035	(2,140)	150,895	10,428	161,323		
12	**NET OPERATING INCOME**	8,833	2,140	10,973	14,798	25,771		
13	**RATE BASE**	261,904	0	261,904		261,904		A-2(S)
14	**RATE OF RETURN**	3.37%		4.19%		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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Seminole / Florida Cent. Comm. Park
Docket No.: 950495-WS
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%	19.09%	D-1(S)	
3	Rate of Return (%)	9.84%	13.13%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	261,904	261,904	A-2(S)	
6	Required Income (L3 x L5)	25,771	34,388		
7	Adjusted Income Under Present Rates	10,973	10,973	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	14,798	23,415		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	24,091	38,119		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	25,226	39,915		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	24,091	38,119		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	9,293	14,704		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,135	1,796		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	14,798	23,415		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%

2036

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Seminole / Florida Cent. Comm. Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	7,284	0	7,284	B-4(S)	
2	PAYROLL TAXES: (8.0%)	5,107	0	5,107	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	5,107	0	5,107		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	16,173	0	16,173		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	16,173	0	16,173		
10	Non-used & Useful Percent			21.54%	A-6(S)7/7	
11	Non-used & Useful Amount		(3,484)	(3,484)		
12	TOTAL USED & USEFUL REAL EST. TAXES	16,173	(3,484)	12,689		
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)	28,564	(3,484)	25,080		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Seminole / Florida Cent. Comm. Park
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	161,868	0	161,868	B-4(S)
3	Less:				
4	O & M Expenses	102,650	0	102,650	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	28,261	0	28,261	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	28,564	(3,484)	25,080	B-15(S)
8	Pre-Tax Operating Expenses	159,474	(3,484)	155,990	
9	**PRE-TAX OPERATING INCOME**	2,394	3,484	5,878	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	2,394	3,484	5,878	
12	Less:				
13	Interest Expense:				
14	Rate Base	261,904	0	261,904	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	13,226	0	13,226	C-3
17	Net Taxable Income (L11 - L16)	(10,832)	3,484	(7,348)	
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)	(4,179)	1,344	(2,835)	
20	Less:				
21	Parent Debt Adjustment	1,950	0	1,950	C-1(S)
22	Investment Tax Credit	311	0	311	C-7(S)
23	**TOTAL INCOME TAXES**	(6,439)	1,344	(5,095)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Martin / Fox Run
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	492,515	0	492,515	A-6 (S)
2	Utility Land & Land Rights	3,638	0	3,638	A-6 (S)
3	Non-Used and Useful	0	0	0	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(110,412)	0	(110,412)	A-10 (S)
6	CIAC	(195,137)	0	(195,137)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	67,579	0	67,579	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	(582)	0	(582)	Vol. II
13	Deferred Taxes	(2,836)	0	(2,836)	C-7 (S)
14	Working Capital Allowance	8,786	0	8,786	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	263,550	0	263,550	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Martin / Fox Run
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	62,168	0	62,168	15,411	77,579	24.79%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	*Total Operating Revenue*	62,168	0	62,168	15,411	77,579		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	70,291	0	70,291	0	70,291		B-6(S)
7	Depreciation net of CIAC Amort	13,812	0	13,812	0	13,812		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	11,205	0	11,205	693 (A)	11,898		B-15(S),B-2(
10	Provision for Income Taxes	(18,815)	0	(18,815)	5,677 (B)	(13,138)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	76,493	0	76,493	6,370	82,863		
12	**NET OPERATING INCOME**	(14,325)	0	(14,325)	9,041	(5,284)		
13	**RATE BASE**	263,550	0	263,550		263,550		A-2(S)
14	**RATE OF RETURN**	(5.44%)		(5.44%)		(2.00%)		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Martin / Fox Run
Docket No.: 950495-WS
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	62,168	0	62,168	68,628		130,796	110.39%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	62,168	0	62,168	68,628		130,796		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	70,291	0	70,291	0		70,291		B-6(S)
7	Depreciation net of CIAC Amort	13,812	0	13,812	0		13,812		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	11,205	0	11,205	3,088	(A)	14,293		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(18,815)	0	(18,815)	25,282	(B)	6,467		B-17(S),B-2(S)3/3
11	Total Operating Expenses	76,493	0	76,493	28,370		104,863		
12	**NET OPERATING INCOME**	(14,325)	0	(14,325)	40,258		25,933		
13	**RATE BASE**	263,550	0	263,550			263,550		A-2(S)
14	**RATE OF RETURN**	(5.44%)		(5.44%)			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 (CAPPED RATES)
REQUIRED AND REQUESTED

Company: SSU / Martin / Fox Run
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] *FPSC Non-uniform* [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the *interim and test year.*

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) *Supporting* Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	(17.21%)	D-1(S)	
3	Rate of Return (%)	9.84%	(2.00%)	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	263,550	263,550	A-2(S)	
6	Required Income (L3 x L5)	25,933	(5,284)		
7	Adjusted Income Under Present Rates	(14,325)	(14,325)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	40,258	9,041		
9	Revenue Conversion Factor (1 - Tax Rate)	*0.61425*	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	65,540	14,718		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	68,628	15,411		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	*65,540*	*14,718*		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	25,282	5,677		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	3,088	693		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	40,258	9,041		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%

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Martin / Fox Run
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	2,798	0	2,798	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	632	0	632	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	632	0	632		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	7,776	0	7,776		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	7,776	0	7,776		
10	Non-used & Useful Percent			0.00%	A-6(S)7/7	
11	Non-used & Useful Amount		0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	7,776	0	7,776		
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)**	11,205	0	11,205		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Martin / Fox Run
Docket No.: 950495-WS
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 income taxes at present income.*

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	62,168	0	62,168	B-4(S)
3	Less:				
4	O & M Expenses	70,291	0	70,291	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	13,812	0	13,812	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	11,205	0	11,205	B-15(S)
8	Pre-Tax Operating Expenses	95,308	0	95,308	
9	**PRE-TAX OPERATING INCOME**	(33,140)	0	(33,140)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(33,140)	0	(33,140)	
12	Less:				
13	Interest Expense:				
14	Rate Base	263,550	0	263,550	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	13,309	0	13,309	C-3
17	Net Taxable Income (L11 - L16)	(46,449)	0	(46,449)	
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)	(17,918)	0	(17,918)	
20	Less:				
21	Parent Debt Adjustment	774	0	774	C-1(S)
22	Investment Tax Credit	123	0	123	C-7(S)
23	**TOTAL INCOME TAXES**	(18,815)	0	(18,815)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Lake / Holiday Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	730,571	0	730,571	A-6 (S)
2	Utility Land & Land Rights	3,820	0	3,820	A-6 (S)
3	Non-Used and Useful	(152,464)	0	(152,464)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(95,479)	0	(95,479)	A-10 (S)
6	CIAC	(70,700)	0	(70,700)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	35,325	0	35,325	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	(547)	0	(547)	Vol. II
13	Deferred Taxes	(14,172)	0	(14,172)	C-7 (S)
14	Working Capital Allowance	5,450	0	5,450	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	441,804	0	441,804	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lake / Holiday Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	40,011	0	40,011	9,922	49,933	24.80%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	40,011	0	40,011	9,922	49,933		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	43,598	0	43,598	0	43,598		B-6(S)
7	Depreciation net of CIAC Amort	27,994	0	27,994	0	27,994		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	4,315	(327)	3,988	446 (A)	4,434		B-15(S),B-2(S)
10	Provision for Income Taxes	(23,784)	126	(23,658)	3,655 (B)	(20,003)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	52,123	(201)	51,922	4,101	56,023		
12	**NET OPERATING INCOME**	(12,112)	201	(11,911)	5,821	(6,090)		
13	**RATE BASE**	441,804	0	441,804		441,804		A-2(S)
14	**RATE OF RETURN**	(2.74%)		(2.70%)		(1.38%)		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.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Holiday Haven
Docket No.: 950495-WS
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	40,011	0	40,011	94,416		134,427	235.97%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	40,011	0	40,011	94,416		134,427		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	43,598	0	43,598	0		43,598		B-6(S)
7	Depreciation net of CIAC Amort	27,994	0	27,994	0		27,994		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	4,315	(327)	3,988	4,249	(A)	8,237		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(23,784)	126	(23,658)	34,782	(B)	11,124		B-17(S),B-2(S)3/3
11	Total Operating Expenses	52,123	(201)	51,922	39,031		90,953		
12	**NET OPERATING INCOME**	(12,112)	201	(11,911)	55,385		43,473		
13	**RATE BASE**	441,804	0	441,804			441,804		A-2(S)
14	**RATE OF RETURN**	(2.74%)		(2.70%)			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Lake / Holiday Haven
Docket No.: 950495-WS
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%	(15.70%)	D-1(S)	
3	Rate of Return (%)	9.84%	(1.38%)	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	441,804	441,804	A-2(S)	
6	Required Income (L3 x L5)	43,474	(6,090)		
7	Adjusted Income Under Present Rates	(11,911)	(11,911)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	55,385	5,821		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	90,167	9,476		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	94,416	9,922		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	90,167	9,476		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	34,782	3,655		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	4,249	446		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	55,385	5,821		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	(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%	

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Lake / Holiday Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	1,800	0	1,800	B-4(S)	
2	PAYROLL TAXES: (8.0%)	1,270	0	1,270	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	1,270	0	1,270		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	1,245	0	1,245		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,245	0	1,245		
10	Non-used & Useful Percent			26.23%	A-6(S)7/7	
11	Non-used & Useful Amount		(327)	(327)		
12	TOTAL USED & USEFUL REAL EST. TAXES	1,245	(327)	918		
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)	4,315	(327)	3,988		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Lake / Holiday Haven
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

(1)		(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	40,011	0	40,011	B-4(S)
3	Less:				
4	O & M Expenses	43,598	0	43,598	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	27,994	0	27,994	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	*Taxes Other Than Income*	4,315	(327)	3,988	B-15(S)
8	Pre-Tax Operating Expenses	75,907	(327)	75,580	
9	**PRE-TAX OPERATING INCOME**	(35,896)	327	(35,569)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(35,896)	327	(35,569)	
12	Less:				
13	Interest Expense:				
14	Rate Base	441,804	0	441,804	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	22,311	0	22,311	C-3
17	Net Taxable Income (L11 - L16)	(58,207)	327	(57,880)	
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)	(22,453)	126	(22,327)	
20	Less:				
21	Parent Debt Adjustment	1,148	0	1,148	C-1(S)
22	Investment Tax Credit	183	0	183	C-7(S)
23	**TOTAL INCOME TAXES**	(23,784)	126	(23,658)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	381,827	0	381,827	A-6 (S)
2	Utility Land & Land Rights	119,913	0	119,913	A-6 (S)
3	Non-Used and Useful	(26,645)	0	(26,645)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(92,356)	0	(92,356)	A-10 (S)
6	CIAC	(136,800)	0	(136,800)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	31,389	0	31,389	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	(689)	0	(689)	Vol. II
13	Deferred Taxes	(7,221)	0	(7,221)	C-7 (S)
14	Working Capital Allowance	5,329	0	5,329	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	274,746	0	274,746	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES**							
2 Sewer Sales	64,734	0	64,734	16,039	80,773	24.78%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 *Total Operating Revenue*	64,734	0	64,734	16,039	80,773		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	42,634	0	42,634	0	42,634		B-6(S)
7 Depreciation net of CIAC Amort	8,613	0	8,613	0	8,613		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	9,290	(496)	8,794	722 (A)	9,516		B-15(S),B-2(S)
10 Provision for Income Taxes	(4,429)	191	(4,238)	5,909 (B)	1,671		B-17(S),B-2(S)3/3
11 Total Operating Expenses	56,108	(305)	55,803	6,631	62,434		
12 **NET OPERATING INCOME**	8,626	305	8,931	9,408	18,339		
13 **RATE BASE**	274,746	0	274,746		274,746		A-2(S)
14 **RATE OF RETURN**	3.14%		3.25%		6.67%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
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	64,734	0	64,734	30,862		95,596	47.67%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	64,734	0	64,734	30,862		95,596		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	42,634	0	42,634	0		42,634		B-6(S)
7	Depreciation net of CIAC Amort	8,613	0	8,613	0		8,613		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	9,290	(496)	8,794	1,389	(A)	10,183		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(4,429)	191	(4,238)	11,369	(B)	7,131		B-17(S),B-2(S)3/3
11	Total Operating Expenses	56,108	(305)	55,803	12,758		68,561		
12	**NET OPERATING INCOME**	8,626	305	8,931	18,104		27,034		
13	**RATE BASE**	274,746	0	274,746			274,746		A-2(S)
14	**RATE OF RETURN**	3.14%		3.25%			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 (CAPPED RATES)
REQUIRED AND REQUESTED

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
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%	3.61%	D-1(S)	
3	Rate of Return (%)	9.84%	6.67%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	274,746	274,746	A-2(S)	
6	Required Income (L3 x L5)	27,035	18,339		
7	Adjusted Income Under Present Rates	8,931	8,931	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	18,104	9,408		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	29,473	15,317		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	30,862	16,039		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	29,473	15,317		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	11,369	5,909		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,389	722		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	18,104	9,408		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%

2054

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	2,913	0	2,913	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	1,243	0	1,243	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	1,243	0	1,243		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	5,134	0	5,134		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	5,134	0	5,134		
10	Non-used & Useful Percent			9.66%	A-6(S)7/7	
11	Non-used & Useful Amount		(496)	(496)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	5,134	(496)	4,638		
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)**	9,290	(496)	8,794		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	64,734	0	64,734	B-4(S)
3	Less:				
4	O & M Expenses	42,634	0	42,634	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	8,613	0	8,613	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	9,290	(496)	8,794	B-15(S)
8	Pre-Tax Operating Expenses	60,537	(496)	60,041	
9	**PRE-TAX OPERATING INCOME**	4,197	496	4,693	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	4,197	496	4,693	
12	Less:				
13	Interest Expense:				
14	Rate Base	274,746	0	274,746	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	13,875	0	13,875	C-3
17	Net Taxable Income (L11 - L16)	(9,678)	496	(9,182)	
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)	(3,733)	191	(3,542)	
20	Less:				
21	Parent Debt Adjustment	600	0	600	C-1(S)
22	Investment Tax Credit	96	0	96	C-7(S)
23	**TOTAL INCOME TAXES**	(4,429)	191	(4,238)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Martin / Leilani 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	623,185	0	623,185	A-6 (S)
2	Utility Land & Land Rights	9,815	0	9,815	A-6 (S)
3	Non-Used and Useful	0	0	0	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(305,064)	0	(305,064)	A-10 (S)
6	CIAC	(139,438)	0	(139,438)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	72,775	0	72,775	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	(2,311)	0	(2,311)	Vol. II
13	Deferred Taxes	(11,240)	0	(11,240)	C-7 (S)
14	Working Capital Allowance	13,735	0	13,735	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	261,456	0	261,456	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Martin / Leilani 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No. Description	Income Per Books	*Utility* Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES**							
2 Sewer Sales	169,876	0	169,876	42,122	211,998	24.80%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	169,876	0	169,876	42,122	211,998		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	109,879	0	109,879	0	109,879		B-6(S)
7 *Depreciation net of CIAC Amort*	25,533	0	25,533	0	25,533		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	16,687	0	16,687	1,895 (A)	18,582		B-15(S),B-2(S)
10 Provision for Income Taxes	629	0	629	15,517 (B)	16,146		B-17(S),B-2(S)3/3
11 Total Operating Expenses	152,728	0	152,728	17,412	170,140		
12 **NET OPERATING INCOME**	17,148	0	17,148	24,710	41,858		
13 **RATE BASE**	261,456	0	261,456		261,456		A-2(S)
14 **RATE OF RETURN**	6.56%		6.56%		16.01%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Martin / Leilani 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 [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	169,876	0	169,876	14,625	184,501	8.61%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	169,876	0	169,876	14,625	184,501		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	109,879	0	109,879	0	109,879		B-6(S)
7	Depreciation net of CIAC Amort	25,533	0	25,533	0	25,533		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	16,687	0	16,687	658 (A)	17,345		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	629	0	629	5,388 (B)	6,017		B-17(S),B-2(S)3/3
11	Total Operating Expenses	152,728	0	152,728	6,046	158,774		
12	**NET OPERATING INCOME**	17,148	0	17,148	8,579	25,727		
13	**RATE BASE**	261,456	0	261,456		261,456		A-2(S)
14	**RATE OF RETURN**	6.56%		6.56%		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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Martin / Leilani 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 [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%	25.99%	D-1(S)	
3	Rate of Return (%)	9.84%	16.01%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	261,456	261,456	A-2(S)	
6	Required Income (L3 x L5)	25,727	41,858		
7	Adjusted Income Under Present Rates	17,148	17,148	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	8,579	24,710		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	13,967	40,227		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	14,625	42,122		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	13,967	40,227		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	5,388	15,517		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	658	1,895		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	8,579	24,710		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	(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%	

2060

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Martin / Leilani 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	7,644	0	7,644	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	3,238	0	3,238	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	3,238	0	3,238		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	5,805	0	5,805		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	5,805	0	5,805		
10	Non-used & Useful Percent			0.00%	A-6(S)7/7	
11	Non-used & Useful Amount		0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	5,805	0	5,805		
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)**	16,687	0	16,687		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Martin / Leilani 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	169,876	0	169,876	B-4(S)
3	Less:				
4	O & M Expenses	109,879	0	109,879	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	25,533	0	25,533	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	16,687	0	16,687	B-15(S)
8	Pre-Tax Operating Expenses	152,099	0	152,099	
9	**PRE-TAX OPERATING INCOME**	17,777	0	17,777	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	17,777	0	17,777	
12	Less:				
13	Interest Expense:				
14	Rate Base	261,456	0	261,456	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	13,204	0	13,204	C-3
17	Net Taxable Income (L11 - L16)	4,573	0	4,573	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	1,764	0	1,764	
20	Less:				
21	Parent Debt Adjustment	979	0	979	C-1(S)
22	Investment Tax Credit	156	0	156	C-7(S)
23	**TOTAL INCOME TAXES**	629	0	629	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	298,979	0	298,979	A-6 (S)
2	Utility Land & Land Rights	2,930	0	2,930	A-6 (S)
3	Non-Used and Useful	(45,071)	0	(45,071)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(152,080)	0	(152,080)	A-10 (S)
6	CIAC	(197,321)	0	(197,321)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	99,616	0	99,616	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	(1,361)	0	(1,361)	Vol. II
13	Deferred Taxes	(1,988)	0	(1,988)	C-7 (S)
14	Working Capital Allowance	6,359	0	6,359	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	10,063	0	10,063	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	33,915	0	33,915	8,398	42,313	24.76%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	33,915	0	33,915	8,398	42,313		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	50,873	0	50,873	0	50,873		B-6(S)
7	Depreciation net of CIAC Amort	4,463	0	4,463	0	4,463		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	4,288	(452)	3,836	378 (A)	4,214		B-15(S),B-2(S)
10	Provision for Income Taxes	(10,658)	174	(10,484)	3,094 (B)	(7,390)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	48,966	(278)	48,688	3,472	52,160		
12	**NET OPERATING INCOME**	(15,051)	278	(14,773)	4,926	(9,847)		
13	**RATE BASE**	10,063	0	10,063		10,063		A-2(S)
14	**RATE OF RETURN**	(149.57%)		(146.80%)		(97.85%)		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.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
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	33,915	0	33,915	26,871	60,786	79.23%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	33,915	0	33,915	26,871	60,786		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	50,873	0	50,873	0	50,873		B-6(S)
7	Depreciation net of CIAC Amort	4,463	0	4,463	0	4,463		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	4,288	(452)	3,836	1,209 (A)	5,045		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(10,658)	174	(10,484)	9,899 (B)	(585)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	48,966	(278)	48,688	11,108	59,796		
12	**NET OPERATING INCOME**	(15,051)	278	(14,773)	15,763	990		
13	**RATE BASE**	10,063	0	10,063		10,063		A-2(S)
14	**RATE OF RETURN**	(149.57%)		(146.80%)		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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
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%	(247.06%)	D-1(S)	
3	Rate of Return (%)	9.84%	(97.85%)	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	10,063	10,063	A-2(S)	
6	Required Income (L3 x L5)	990	(9,847)		
7	Adjusted Income Under Present Rates	(14,773)	(14,773)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	15,763	4,926		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	25,662	8,020		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	26,871	8,398		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	25,662	8,020		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	9,899	3,094		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,209	378		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	15,763	4,926		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%

2066

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	1,526	0	1,526	B-4(S)	
2	PAYROLL TAXES: (8.0%)	1,322	0	1,322	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	1,322	0	1,322		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	1,440	0	1,440		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,440	0	1,440		
10	Non-used & Useful Percent			31.40%	A-6(S)7/7	
11	Non-used & Useful Amount		(452)	(452)		
12	TOTAL USED & USEFUL REAL EST. TAXES	1,440	(452)	988		
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)	4,288	(452)	3,836		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	33,915	0	33,915	B-4(S)
3	Less:				
4	O & M Expenses	50,873	0	50,873	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	4,463	0	4,463	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	4,288	(452)	3,836	B-15(S)
8	Pre-Tax Operating Expenses	59,624	(452)	59,172	
9	**PRE-TAX OPERATING INCOME**	(25,709)	452	(25,257)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(25,709)	452	(25,257)	
12	Less:				
13	Interest Expense:				
14	Rate Base	10,063	0	10,063	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	508	0	508	C-3
17	Net Taxable Income (L11 - L16)	(26,217)	452	(25,765)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(10,113)	174	(9,939)	
20	Less:				
21	Parent Debt Adjustment	470	0	470	C-1(S)
22	Investment Tax Credit	75	0	75	C-7(S)
23	**TOTAL INCOME TAXES**	(10,658)	174	(10,484)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	1,032,843	0	1,032,843	A-6 (S)
2	Utility Land & Land Rights	204,143	0	204,143	A-6 (S)
3	Non-Used and Useful	(76,499)	0	(76,499)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(344,914)	0	(344,914)	A-10 (S)
6	CIAC	(414,139)	0	(414,139)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(17,175)	(17,175)	A-12 (S)
8	Accumulated Amortization of CIAC	99,049	0	99,049	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	(1,503)	0	(1,503)	Vol. II
13	Deferred Taxes	116,427	0	116,427	C-7 (S)
14	Working Capital Allowance	9,497	0	9,497	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	624,903	(17,175)	607,728	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase		Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	149,462	0	149,462	37,027		186,489	24.77%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	149,462	0	149,462	37,027		186,489		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	75,978	0	75,978	0		75,978		B-6(S)
7	Depreciation net of CIAC Amort	24,111	0	24,111	0		24,111		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S),A-21(S)
9	Taxes Other than Income	11,122	(213)	10,909	1,666	(A)	12,575		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	700	417	1,117	13,640	(B)	14,757		B-17(S),B-2(S)3/3
11	Total Operating Expenses	111,911	204	112,115	15,306		127,421		
12	**NET OPERATING INCOME**	37,551	(204)	37,347	21,721		59,068		
13	**RATE BASE**	624,903	(17,175)	607,728			607,728		A-2(S)
14	**RATE OF RETURN**	6.01%		6.15%			9.72%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
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	149,462	0	149,462	38,276	187,738	25.61%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	149,462	0	149,462	38,276	187,738		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	75,978	0	75,978	0	75,978		B-6(S)
7	Depreciation net of CIAC Amort	24,111	0	24,111	0	24,111		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	11,122	(213)	10,909	1,722 (A)	12,631		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	700	417	1,117	14,101 (B)	15,218		B-17(S),B-2(S)3/3
11	Total Operating Expenses	111,911	204	112,115	15,823	127,938		
12	**NET OPERATING INCOME**	37,551	(204)	37,347	22,453	59,800		
13	**RATE BASE**	624,903	(17,175)	607,728		607,728		A-2(S)
14	**RATE OF RETURN**	6.01%		6.15%		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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	10.91%	D-1(S)	
3	Rate of Return (%)	9.84%	9.72%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	607,728	607,728	A-2(S)	
6	Required Income (L3 x L5)	59,800	59,068		
7	Adjusted Income Under Present Rates	37,347	37,347	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	22,453	21,721		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	36,554	35,361		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	38,276	37,027		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	36,554	35,361		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	14,101	13,640		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,722	1,666		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	22,453	21,721		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%

2072

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	6,726	0	6,726	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	3,125	0	3,125	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	3,125	0	3,125		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,271	0	1,271		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,271	0	1,271		
10	Non-used & Useful Percent			16.72%	A-6(S)7/7	
11	Non-used & Useful Amount		(213)	(213)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,271	(213)	1,058		
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)**	11,122	(213)	10,909		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	149,462	0	149,462	B-4(S)
3	Less:				
4	O & M Expenses	75,978	0	75,978	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	24,111	0	24,111	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	11,122	(213)	10,909	B-15(S)
8	Pre-Tax Operating Expenses	111,211	(213)	110,998	
9	**PRE-TAX OPERATING INCOME**	38,251	213	38,464	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	38,251	213	38,464	
12	Less:				
13	Interest Expense:				
14	Rate Base	624,903	(17,175)	607,728	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	31,558	(867)	30,691	C-3
17	Net Taxable Income (L11 - L16)	6,693	1,080	7,773	
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)	2,582	417	2,999	
20	Less:				
21	Parent Debt Adjustment	1,623	0	1,623	C-1(S)
22	Investment Tax Credit	259	0	259	C-7(S)
23	**TOTAL INCOME TAXES**	700	417	1,117	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	3,409,480	0	3,409,480	A-6 (S)
2	Utility Land & Land Rights	7,996	0	7,996	A-6 (S)
3	Non-Used and Useful	(294,944)	0	(294,944)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(1,037,836)	0	(1,037,836)	A-10 (S)
6	CIAC	(303,414)	0	(303,414)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(7,472)	(7,472)	A-12 (S)
8	Accumulated Amortization of CIAC	70,806	0	70,806	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	(7,914)	0	(7,914)	Vol. II
13	Deferred Taxes	(52,880)	0	(52,880)	C-7 (S)
14	Working Capital Allowance	41,646	0	41,646	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	1,832,941	(7,472)	1,825,469	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES**							
2 Sewer Sales	699,877	0	699,877	173,327	873,204	24.77%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	699,877	0	699,877	173,327	873,204		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	333,164	0	333,164	0	333,164		B-6(S)
7 Depreciation net of CIAC Amort	105,740	0	105,740	0	105,740		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	90,398	212	90,610	7,800 (A)	98,410		B-15(S),B-2(S)
10 Provision for Income Taxes	23,882	64	23,946	63,852 (B)	87,798		B-17(S),B-2(S)3/3
11 Total Operating Expenses	553,184	276	553,460	71,652	625,112		
12 **NET OPERATING INCOME**	146,693	(276)	146,417	101,675	248,092		
13 **RATE BASE**	1,832,941	(7,472)	1,825,469		1,825,469		A-2(S)
14 **RATE OF RETURN**	8.00%		8.02%		13.59%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
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	699,877	0	699,877	56,612	756,489	8.09%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	699,877	0	699,877	56,612	756,489		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	333,164	0	333,164	0	333,164		B-6(S)
7	Depreciation net of CIAC Amort	105,740	0	105,740	0	105,740		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	90,398	212	90,610	2,548 (A)	93,158		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	23,882	64	23,946	20,855 (B)	44,801		B-17(S),B-2(S)3/3
11	Total Operating Expenses	553,184	276	553,460	23,403	576,863		
12	**NET OPERATING INCOME**	146,693	(276)	146,417	33,209	179,625		
13	**RATE BASE**	1,832,941	(7,472)	1,825,469		1,825,469		A-2(S)
14	**RATE OF RETURN**	8.00%		8.02%		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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
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%	20.19%	D-1(S)	
3	Rate of Return (%)	9.84%	13.59%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	1,825,469	1,825,469	A-2(S)	
6	Required Income (L3 x L5)	179,626	248,092		
7	Adjusted Income Under Present Rates	146,417	146,417	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	33,209	101,675		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	54,064	165,527		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	56,612	173,327		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	54,064	165,527		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	20,855	63,852		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,548	7,800		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	33,209	101,675		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.

2078

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	31,494	0	31,494	B-4(S)	
2	PAYROLL TAXES: (8.0%)	12,301	0	12,301	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	12,301	0	12,301		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	46,602	0	46,602		
8	Non-used & Useful Property Tax Add-back (1)		6,753	6,753		
9	Adjusted Real Estate & Personal Property Tax	46,602	6,753	53,355		
10	Non-used & Useful Percent			12.26%	A-6(S)7/7	
11	Non-used & Useful Amount		(6,541)	(6,541)		
12	TOTAL USED & USEFUL REAL EST. TAXES	46,602	212	46,814		
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)	90,398	212	90,610		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	699,877	0	699,877	B-4(S)
3	Less:				
4	O & M Expenses	333,164	0	333,164	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	105,740	0	105,740	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	90,398	212	90,610	B-15(S)
8	Pre-Tax Operating Expenses	529,302	212	529,514	
9	**PRE-TAX OPERATING INCOME**	170,575	(212)	170,363	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	170,575	(212)	170,363	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,832,941	(7,472)	1,825,469	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	92,564	(377)	92,187	C-3
17	Net Taxable Income (L11 - L16)	78,011	165	78,176	
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)	30,093	64	30,157	
20	Less:				
21	Parent Debt Adjustment	5,357	0	5,357	C-1(S)
22	Investment Tax Credit	854	0	854	C-7(S)
23	**TOTAL INCOME TAXES**	23,882	64	23,946	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	41,268	0	41,268	A-6 (S)
2	Utility Land & Land Rights	173	0	173	A-6 (S)
3	Non-Used and Useful	0	0	0	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(13,333)	0	(13,333)	A-10 (S)
6	CIAC	(27,351)	0	(27,351)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	9,273	0	9,273	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	(166)	0	(166)	Vol. II
13	Deferred Taxes	(738)	0	(738)	C-7 (S)
14	Working Capital Allowance	1,585	0	1,585	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	10,711	0	10,711	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	18,067	0	18,067	4,478	22,545	24.79%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	18,067	0	18,067	4,478	22,545		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	12,680	0	12,680	0	12,680		B-5(S)
7	Depreciation net of CIAC Amort	820	0	820	0	820		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	1,139	0	1,139	202 (A)	1,341		B-15(S),B-2(S)
10	Provision for Income Taxes	1,039	0	1,039	1,650 (B)	2,689		B-17(S),B-2(S)3/3
11	Total Operating Expenses	15,678	0	15,678	1,852	17,530		
12	**NET OPERATING INCOME**	2,389	0	2,389	2,626	5,015		
13	**RATE BASE**	10,711	0	10,711		10,711		A-2(S)
14	**RATE OF RETURN**	22.31%		22.31%		46.82%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	18,067	0	18,067	(2,275)	15,792	(12.59%)	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	18,067	0	18,067	(2,275)	15,792		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	12,680	0	12,680	0	12,680		B-6(S)
7	Depreciation net of CIAC Amort	820	0	820	0	820		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	1,139	0	1,139	(102) (A)	1,037		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	1,039	0	1,039	(838) (B)	201		B-17(S),B-2(S)3/3
11	Total Operating Expenses	15,678	0	15,678	(940)	14,738		
12	**NET OPERATING INCOME**	2,389	0	2,389	(1,335)	1,054		
13	**RATE BASE**	10,711	0	10,711		10,711		A-2(S)
14	**RATE OF RETURN**	22.31%		22.31%		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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
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%	99.89%	D-1(S)	
3	Rate of Return (%)	9.84%	46.82%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	10,711	10,711	A-2(S)	
6	Required Income (L3 x L5)	1,054	5,015		
7	Adjusted Income Under Present Rates	2,389	2,389	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	(1,335)	2,626		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	(2,173)	4,276		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	(2,275)	4,478		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(2,173)	4,276		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(838)	1,650		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(102)	202		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(1,335)	2,626		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%

2084

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	813	0	813	B-4(S)	
2	PAYROLL TAXES: (8.0%)	298	0	298	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	298	0	298		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	28	0	28		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	28	0	28		
10	Non-used & Useful Percent			0.00%	A-6(S)7/7	
11	Non-used & Useful Amount		0	0		
12	TOTAL USED & USEFUL REAL EST. TAXES	28	0	28		
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)	1,139	0	1,139		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	18,067	0	18,067	B-4(S)
3	Less:				
4	O & M Expenses	12,680	0	12,680	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	820	0	820	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	1,139	0	1,139	B-15(S)
8	Pre-Tax Operating Expenses	14,639	0	14,639	
9	**PRE-TAX OPERATING INCOME**	3,428	0	3,428	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	3,428	0	3,428	
12	Less:				
13	Interest Expense:				
14	Rate Base	10,711	0	10,711	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	541	0	541	C-3
17	Net Taxable Income (L11 - L16)	2,887	0	2,887	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	1,114	0	1,114	
20	Less:				
21	Parent Debt Adjustment	65	0	65	C-1(S)
22	Investment Tax Credit	10	0	10	C-7(S)
23	**TOTAL INCOME TAXES**	1,039	0	1,039	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	88,985	0	88,985	A-6 (S)
2	Utility Land & Land Rights	1,374	0	1,374	A-6 (S)
3	Non-Used and Useful	(1,520)	0	(1,520)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(57,006)	0	(57,006)	A-10 (S)
6	CIAC	(5,830)	0	(5,830)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	3,668	0	3,668	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	(214)	0	(214)	Vol. II
13	Deferred Taxes	(1,658)	0	(1,658)	C-7 (S)
14	Working Capital Allowance	2,463	0	2,463	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	30,262	0	30,262	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	26,692	0	26,692	6,604	33,296	24.74%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	26,692	0	26,692	6,604	33,296		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	19,704	0	19,704	0	19,704		B-6(S)
7	Depreciation net of CIAC Amort	5,811	0	5,811	0	5,811		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	2,275	(14)	2,261	297 (A)	2,558		B-15(S),B-2(S)
10	Provision for Income Taxes	(1,175)	5	(1,170)	2,433 (B)	1,263		B-17(S),B-2(S)3/3
11	Total Operating Expenses	26,615	(9)	26,606	2,730	29,336		
12	**NET OPERATING INCOME**	77	9	86	3,874	3,960		
13	**RATE BASE**	30,262	0	30,262		30,262		A-2(S)
14	**RATE OF RETURN**	0.25%		0.28%		13.08%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
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	26,692	0	26,692	4,930		31,622	18.47%	B-4(S),B-3(S)
3	*Other Revenue*	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	26,692	0	26,692	4,930		31,622		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	19,704	0	19,704	0		19,704		B-6(S)
7	Depreciation net of CIAC Amort	5,811	0	5,811	0		5,811		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	2,275	(14)	2,261	222	(A)	2,483		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(1,175)	5	(1,170)	1,816	(B)	646		B-17(S),B-2(S)3/3
11	Total Operating Expenses	26,615	(9)	26,606	2,038		28,644		
12	**NET OPERATING INCOME**	77	9	86	2,892		2,977		
13	**RATE BASE**	30,262	0	30,262			30,262		A-2(S)
14	**RATE OF RETURN**	0.25%		0.28%			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
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%	18.98%	D-1(S)	
3	Rate of Return (%)	9.84%	13.08%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	30,262	30,262	A-2(S)	
6	Required Income (L3 x L5)	2,978	3,960		
7	Adjusted Income Under Present Rates	86	86	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	2,892	3,874		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	4,708	6,307		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	4,930	6,604		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	4,708	6,307		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,816	2,433		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	222	297		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	2,892	3,874		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%

2090

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,201	0	1,201	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	616	0	616	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	616	0	616		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	457	0	457		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	457	0	457		
10	Non-used & Useful Percent			3.10%	A-6(S)7/7	
11	Non-used & Useful Amount		(14)	(14)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	457	(14)	443		
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)**	2,275	(14)	2,261		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Lake / Morningview
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

(1)	(2)	(3)	(4)	(5)
	1995 INCOME TAXES			
Line No. ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1 **PRE-TAX OPERATING INCOME:**				
2 Operating Revenues	26,692	0	26,692	B-4(S)
3 Less:				
4 O & M Expenses	19,704	0	19,704	B-6(S)
5 Depreciation Expense Net of CIAC Amort.	5,811	0	5,811	B-14(S)
6 Amortization	0	0	0	B-18(S), A-21(S)
7 Taxes Other Than Income	2,275	(14)	2,261	B-15(S)
8 Pre-Tax Operating Expenses	27,790	(14)	27,776	
9 **PRE-TAX OPERATING INCOME**	(1,098)	14	(1,084)	
10 **INCOME TAX COMPUTATION:**				
11 Pre-Tax Operating Income	(1,098)	14	(1,084)	
12 Less:				
13 Interest Expense:				
14 Rate Base	30,262	0	30,262	A-2(S)
15 Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16 Total Interest Expense	1,528	0	1,528	C-3
17 Net Taxable Income (L11 - L16)	(2,626)	14	(2,612)	
18 Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19 Subtotal Income Taxes (L17 x L18)	(1,013)	5	(1,008)	
20 Less:				
21 Parent Debt Adjustment	140	0	140	C-1(S)
22 Investment Tax Credit	22	0	22	C-7(S)
23 **TOTAL INCOME TAXES**	(1,175)	5	(1,170)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	236,676	0	236,676	A-6 (S)
2	Utility Land & Land Rights	10,553	0	10,553	A-6 (S)
3	Non-Used and Useful	(42,218)	0	(42,218)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(74,038)	0	(74,038)	A-10 (S)
6	CIAC	(21,914)	0	(21,914)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	6,878	0	6,878	A-14 (S)
9	Acquisition Adjustments	(65,065)	0	(65,065)	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	25,047	0	25,047	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(588)	0	(588)	Vol. II
13	Deferred Taxes	3,872	0	3,872	C-7 (S)
14	Working Capital Allowance	9,527	0	9,527	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	88,728	0	88,728	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	41,538	0	41,538	10,311	51,849	24.82%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	41,538	0	41,538	10,311	51,849		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	76,215	0	76,215	0	76,215		B-6(S)
7	Depreciation net of CIAC Amort	8,305	0	8,305	0	8,305		B-14(S)
8	Amortization	(936)	0	(936)	0	(936)		B-18(S),A-21(S)
9	Taxes Other than Income	5,342	(779)	4,563	464 (A)	5,027		B-15(S),B-2(S)
10	Provision for Income Taxes	(20,440)	300	(20,140)	3,798 (B)	(16,342)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	68,486	(479)	68,007	4,262	72,269		
12	**NET OPERATING INCOME**	(26,948)	479	(26,469)	6,049	(20,420)		
13	**RATE BASE**	88,728	0	88,728		88,728		A-2(S)
14	**RATE OF RETURN**	(30.37%)		(29.83%)		(23.01%)		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
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	41,538	0	41,538	60,006	101,544	144.46%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	41,538	0	41,538	60,006	101,544		
5 OPERATING EXPENSES							
6 Operation and Maintenance	76,215	0	76,215	0	76,215		B-6(S)
7 Depreciation net of CIAC Amort	8,305	0	8,305	0	8,305		B-14(S)
8 Amortization	(936)	0	(936)	0	(936)		B-18(S), A-21(S)
9 Taxes Other than Income	5,342	(779)	4,563	2,700 (A)	7,263		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(20,440)	300	(20,140)	22,106 (B)	1,966		B-17(S),B-2(S)3/3
11 Total Operating Expenses	68,486	(479)	68,007	24,806	92,813		
12 NET OPERATING INCOME	(26,948)	479	(26,469)	35,200	8,731		
13 RATE BASE	88,728	0	88,728		88,728		A-2(S)
14 RATE OF RETURN	(30.37%)		(29.83%)		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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
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%	(67.59%)	D-1(S)	
3	Rate of Return (%)	9.84%	(23.01%)	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	88,728	88,728	A-2(S)	
6	Required Income (L3 x L5)	8,731	(20,420)		
7	Adjusted Income Under Present Rates	(26,469)	(26,469)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	35,200	6,049		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	57,306	9,847		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	60,006	10,311		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	57,306	9,847		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	22,106	3,798		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,700	464		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	35,200	6,049		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	(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%	

2096

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,869	0	1,869	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	944	0	944	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	944	0	944		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	2,529	0	2,529		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	2,529	0	2,529		
10	Non-used & Useful Percent			30.82%	A-6(S)7/7	
11	Non-used & Useful Amount		(779)	(779)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	2,529	(779)	1,750		
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)**	5,342	(779)	4,563		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	41,538	0	41,538	B-4(S)
3	Less:				
4	O & M Expenses	76,215	0	76,215	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	8,305	0	8,305	B-14(S)
6	Amortization	(936)	0	(936)	B-18(S), A-21(S)
7	Taxes Other Than Income	5,342	(779)	4,563	B-15(S)
8	Pre-Tax Operating Expenses	88,926	(779)	88,147	
9	**PRE-TAX OPERATING INCOME**	(47,388)	779	(46,609)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(47,388)	779	(46,609)	
12	Less:				
13	Interest Expense:				
14	Rate Base	88,728	0	88,728	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	4,481	0	4,481	C-3
17	Net Taxable Income (L11 - L16)	(51,869)	779	(51,090)	
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)	(20,009)	300	(19,709)	
20	Less:				
21	Parent Debt Adjustment	372	0	372	C-1(S)
22	Investment Tax Credit	59	0	59	C-7(S)
23	**TOTAL INCOME TAXES**	(20,440)	300	(20,140)	

2098

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Pasco / Palm 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	635,301	0	635,301	A-6 (S)
2	Utility Land & Land Rights	74,071	0	74,071	A-6 (S)
3	Non-Used and Useful	(5,274)	0	(5,274)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(223,958)	0	(223,958)	A-10 (S)
6	CIAC	(341,299)	0	(341,299)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	151,247	0	151,247	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	(6,114)	0	(6,114)	Vol. II
13	Deferred Taxes	(9,731)	0	(9,731)	C-7 (S)
14	Working Capital Allowance	32,814	0	32,814	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	307,057	0	307,057	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Pasco / Palm 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase		Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	288,046	0	288,046	71,211		359,257	24.72%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	288,046	0	288,046	71,211		359,257		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	262,514	0	262,514	0		262,514		B-6(S)
7	Depreciation net of CIAC Amort	22,440	0	22,440	0		22,440		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S),A-21(S)
9	Taxes Other than Income	22,090	(182)	21,908	3,204	(A)	25,112		B-15(S),B-2(S)
10	Provision for Income Taxes	(14,467)	70	(14,397)	26,234	(B)	11,837		B-17(S),B-2(S)3/3
11	Total Operating Expenses	292,577	(112)	292,465	29,438		321,903		
12	**NET OPERATING INCOME**	(4,531)	112	(4,419)	41,773		37,354		
13	**RATE BASE**	307,057	0	307,057			307,057		A-2(S)
14	**RATE OF RETURN**	(1.48%)		(1.44%)			12.17%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Pasco / Palm 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 [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	288,046	0	288,046	59,040		347,086	20.50%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	288,046	0	288,046	59,040		347,086		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	262,514	0	262,514	0		262,514		B-6(S)
7	Depreciation net of CIAC Amort	22,440	0	22,440	0		22,440		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	22,090	(182)	21,908	2,657	(A)	24,565		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(14,467)	70	(14,397)	21,750	(B)	7,353		B-17(S),B-2(S)3/3
11	Total Operating Expenses	292,577	(112)	292,465	24,407		316,872		
12	**NET OPERATING INCOME**	(4,531)	112	(4,419)	34,633		30,214		
13	**RATE BASE**	307,057	0	307,057			307,057		A-2(S)
14	**RATE OF RETURN**	(1.48%)		(1.44%)			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Pasco / Palm 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 [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%	16.78%	D-1(S)	
3	Rate of Return (%)	9.84%	12.17%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	307,057	307,057	A-2(S)	
6	Required Income (L3 x L5)	30,214	37,354		
7	Adjusted Income Under Present Rates	(4,419)	(4,419)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	34,633	41,773		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	56,383	68,007		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	59,040	71,211		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	56,383	68,007		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	21,750	26,234		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,657	3,204		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	34,633	41,773		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%

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Pasco / Palm 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

Line No.	(1) (PRESENT INCOME)	(2) 1995 TAXES OTHER THAN INCOME Per Books	(3) Adjustment	(4) Adjusted Test Year	(5) Supporting Schedules	(6) Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	12,962	0	12,962	B-4(S)	
2	PAYROLL TAXES: (8.0%)	6,692	0	6,692	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	6,692	0	6,692		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	2,436	0	2,436		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	2,436	0	2,436		
10	Non-used & Useful Percent			7.47%	A-6(S)7/7	
11	Non-used & Useful Amount		(182)	(182)		
12	TOTAL USED & USEFUL REAL EST. TAXES	2,436	(182)	2,254		
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)	22,090	(182)	21,908		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	288,046	0	288,046	B-4(S)
3	Less:				
4	O & M Expenses	262,514	0	262,514	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	22,440	0	22,440	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	22,090	(182)	21,908	B-15(S)
8	Pre-Tax Operating Expenses	307,044	(182)	306,862	
9	**PRE-TAX OPERATING INCOME**	(18,998)	182	(18,816)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(18,998)	182	(18,816)	
12	Less:				
13	Interest Expense:				
14	Rate Base	307,057	0	307,057	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	15,506	0	15,506	C-3
17	Net Taxable Income (L11 - L16)	(34,504)	182	(34,322)	
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)	(13,310)	70	(13,240)	
20	Less:				
21	Parent Debt Adjustment	998	0	998	C-1(S)
22	Investment Tax Credit	159	0	159	C-7(S)
23	**TOTAL INCOME TAXES**	(14,467)	70	(14,397)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	60,974	0	60,974	A-6 (S)
2	Utility Land & Land Rights	1,176	0	1,176	A-6 (S)
3	Non-Used and Useful	(173)	0	(173)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(22,727)	0	(22,727)	A-10 (S)
6	CIAC	(1,207)	0	(1,207)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	452	0	452	A-14 (S)
9	Acquisition Adjustments	(13,453)	0	(13,453)	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	3,362	0	3,362	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(172)	0	(172)	Vol. II
13	Deferred Taxes	2,185	0	2,185	C-7 (S)
14	Working Capital Allowance	3,039	0	3,039	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	33,455	0	33,455	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			*1995 REQUESTED OPERATING INCOME*			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	***OPERATING REVENUES***							
2	Sewer Sales	34,383	0	34,383	8,518	42,901	24.77%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	34,383	0	34,383	8,518	42,901		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	24,309	0	24,309	0	24,309		B-6(S)
7	Depreciation net of CIAC Amort	3,043	0	3,043	0	3,043		B-14(S)
8	Amortization	(267)	0	(267)	0	(267)		B-18(S),A-21(S)
9	Taxes Other than Income	2,579	(4)	2,575	383 (A)	2,958		B-15(S),B-2(S)
10	Provision for Income Taxes	1,058	2	1,060	3,138 (B)	4,198		B-17(S),B-2(S)3/3
11	Total Operating Expenses	30,722	(2)	30,720	3,521	34,241		
12	**NET OPERATING INCOME**	3,661	2	3,663	4,997	8,660		
13	**RATE BASE**	33,455	0	33,455		33,455		A-2(S)
14	***RATE OF RETURN***	10.94%		10.95%		25.88%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
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	34,383	0	34,383	(632)		33,751	(1.84%)	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	34,383	0	34,383	(632)		33,751		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	24,309	0	24,309	0		24,309		B-6(S)
7	Depreciation net of CIAC Amort	3,043	0	3,043	0		3,043		B-14(S)
8	Amortization	(267)	0	(267)	0		(267)		B-18(S), A-21(S)
9	Taxes Other than Income	2,579	(4)	2,575	(28)	(A)	2,547		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	1,058	2	1,060	(233)	(B)	827		B-17(S),B-2(S)3/3
11	Total Operating Expenses	30,722	(2)	30,720	(261)		30,459		
12	**NET OPERATING INCOME**	3,661	2	3,663	(371)		3,291		
13	**RATE BASE**	33,455	0	33,455			33,455		A-2(S)
14	**RATE OF RETURN**	10.94%		10.95%			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
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%	49.68%	D-1(S)	
3	Rate of Return (%)	9.84%	25.88%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	33,455	33,455	A-2(S)	
6	Required Income (L3 x L5)	3,292	8,660		
7	Adjusted Income Under Present Rates	3,663	3,663	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	(371)	4,997		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	(604)	8,135		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	(632)	8,518		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(604)	8,135		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(233)	3,138		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(28)	383		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(371)	4,997		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	(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%	

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,547	0	1,547	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	547	0	547	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	547	0	547		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	485	0	485		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	485	0	485		
10	Non-used & Useful Percent			0.86%	A-6(S)7/7	
11	Non-used & Useful Amount		(4)	(4)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	485	(4)	481		
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)**	2,579	(4)	2,575		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	34,383	0	34,383	B-4(S)
3	Less:				
4	O & M Expenses	24,309	0	24,309	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	3,043	0	3,043	B-14(S)
6	Amortization	(267)	0	(267)	B-18(S), A-21(S)
7	Taxes Other Than Income	2,579	(4)	2,575	B-15(S)
8	Pre-Tax Operating Expenses	29,664	(4)	29,660	
9	**PRE-TAX OPERATING INCOME**	4,719	4	4,723	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	4,719	4	4,723	
12	Less:				
13	Interest Expense:				
14	Rate Base	33,455	0	33,455	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	1,689	0	1,689	C-3
17	Net Taxable Income (L11 - L16)	3,030	4	3,034	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	1,169	2	1,171	
20	Less:				
21	Parent Debt Adjustment	96	0	96	C-1(S)
22	Investment Tax Credit	15	0	15	C-7(S)
23	**TOTAL INCOME TAXES**	1,058	2	1,060	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	439,124	0	439,124	A-6 (S)
2	Utility Land & Land Rights	2,622	0	2,622	A-6 (S)
3	Non-Used and Useful	(82,732)	0	(82,732)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(107,766)	0	(107,766)	A-10 (S)
6	CIAC	(111,211)	0	(111,211)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	17,969	0	17,969	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	(820)	0	(820)	Vol. II
13	Deferred Taxes	14,875	0	14,875	C-7 (S)
14	Working Capital Allowance	4,958	0	4,958	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	177,019	0	177,019	

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	*Sewer Sales*	74,252	0	74,252	18,385	92,637	24.76%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	74,252	0	74,252	18,385	92,637		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	39,663	0	39,663	0	39,663		B-6(S)
7	Depreciation net of CIAC Amort	9,257	0	9,257	0	9,257		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	*Taxes Other than Income*	9,551	(1,201)	8,350	827 (A)	9,177		B-15(S),B-2(S)
10	Provision for Income Taxes	1,839	463	2,302	6,773 (B)	9,075		B-17(S),B-2(S)3/3
11	Total Operating Expenses	60,310	(738)	59,572	7,600	67,172		
12	**NET OPERATING INCOME**	13,942	738	14,680	10,785	25,465		
13	**RATE BASE**	177,019	0	177,019		177,019		A-2(S)
14	**RATE OF RETURN**	7.88%		8.29%		14.39%		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.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
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	74,252	0	74,252	4,669	78,921	6.29%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	74,252	0	74,252	4,669	78,921		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	39,663	0	39,663	0	39,663		B-6(S)
7	Depreciation net of CIAC Amort	9,257	0	9,257	0	9,257		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	9,551	(1,201)	8,350	210 (A)	8,560		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	1,839	463	2,302	1,720 (B)	4,022		B-17(S),B-2(S)3/3
11	Total Operating Expenses	60,310	(738)	59,572	1,930	61,502		
12	**NET OPERATING INCOME**	13,942	738	14,680	2,739	17,419		
13	**RATE BASE**	177,019	0	177,019		177,019		A-2(S)
14	**RATE OF RETURN**	7.88%		8.29%		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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
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%	22.10%	D-1(S)	
3	Rate of Return (%)	9.84%	14.39%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	177,019	177,019	A-2(S)	
6	Required Income (L3 x L5)	17,419	25,465		
7	Adjusted Income Under Present Rates	14,680	14,680	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	2,739	10,785		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	4,459	17,558		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	4,669	18,385		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	4,459	17,558		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,720	6,773		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	210	827		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	2,739	10,785		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%

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	3,341	0	3,341	B-4(S)	
2	PAYROLL TAXES: (8.0%)	1,371	0	1,371	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	1,371	0	1,371		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	4,838	0	4,838		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	4,838	0	4,838		
10	Non-used & Useful Percent			24.82%	A-6(S)7/7	
11	Non-used & Useful Amount		(1,201)	(1,201)		
12	TOTAL USED & USEFUL REAL EST. TAXES	4,838	(1,201)	3,637		
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)	9,551	(1,201)	8,350		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS Explanation: *Provide the calculation of income taxes at present income.*
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	74,252	0	74,252	B-4(S)
3	Less:				
4	O & M Expenses	39,663	0	39,663	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	9,257	0	9,257	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	9,551	(1,201)	8,350	B-15(S)
8	Pre-Tax Operating Expenses	58,471	(1,201)	57,270	
9	**PRE-TAX OPERATING INCOME**	15,781	1,201	16,982	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	15,781	1,201	16,982	
12	Less:				
13	Interest Expense:				
14	Rate Base	177,019	0	177,019	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	8,939	0	8,939	C-3
17	Net Taxable Income (L11 - L16)	6,842	1,201	8,043	
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)	2,639	463	3,102	
20	Less:				
21	Parent Debt Adjustment	690	0	690	C-1(S)
22	Investment Tax Credit	110	0	110	C-7(S)
23	**TOTAL INCOME TAXES**	1,839	463	2,302	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	408,700	0	408,700	A-6 (S)
2	Utility Land & Land Rights	2,028	0	2,028	A-6 (S)
3	Non-Used and Useful	(69,324)	0	(69,324)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(183,133)	0	(183,133)	A-10 (S)
6	CIAC	(116,223)	0	(116,223)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	74,218	0	74,218	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	(671)	0	(671)	Vol. II
13	Deferred Taxes	(7,760)	0	(7,760)	C-7 (S)
14	Working Capital Allowance	7,701	0	7,701	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	115,536	0	115,536	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	101,996	0	101,996	25,246	127,242	24.75%	B-4(S),B-3(S)
3	*Other Revenue*	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	101,996	0	101,996	25,246	127,242		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	61,607	0	61,607	0	61,607		B-6(S)
7	Depreciation net of CIAC Amort	9,211	0	9,211	0	9,211		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21
9	Taxes Other than Income	11,185	(1,575)	9,610	1,136 (A)	10,746		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	4,716	608	5,324	9,300 (B)	14,624		B-17(S),B-2(S)3/3
11	Total Operating Expenses	86,720	(967)	85,753	10,436	96,189		
12	**NET OPERATING INCOME**	15,276	967	16,243	14,810	31,053		
13	**RATE BASE**	115,536	0	115,536		115,536		A-2(S)
14	**RATE OF RETURN**	13.22%		14.06%		26.88%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
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	101,996	0	101,996	(8,309)	93,687	(8.15%)	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	101,996	0	101,996	(8,309)	93,687		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	61,607	0	61,607	0	61,607		B-6(S)
7	Depreciation net of CIAC Amort	9,211	0	9,211	0	9,211		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	11,185	(1,575)	9,610	(374) (A)	9,236		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	4,716	608	5,324	(3,061) (B)	2,263		B-17(S),B-2(S)3/3
11	Total Operating Expenses	86,720	(967)	85,753	(3,435)	82,318		
12	**NET OPERATING INCOME**	15,276	967	16,243	(4,874)	11,369		
13	**RATE BASE**	115,536	0	115,536		115,536		A-2(S)
14	**RATE OF RETURN**	13.22%		14.06%		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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
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%	52.06%	D-1(S)	
3	Rate of Return (%)	9.84%	26.88%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	115,536	115,536	A-2(S)	
6	Required Income (L3 x L5)	11,369	31,053		
7	*Adjusted Income Under Present Rates*	16,243	16,243	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	(4,874)	14,810		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	(7,935)	24,110		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	(8,309)	25,246		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(7,935)	24,110		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(3,061)	9,300		B-2(S)1/3,2/3
17	***TAXES OTHER THAN INCOME ADJUSTMENT:***				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(374)	1,136		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(4,874)	14,810		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%

2120

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	4,590	0	4,590	B-4(S)	
2	PAYROLL TAXES: (8.0%)	1,404	0	1,404	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	1,404	0	1,404		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	5,191	0	5,191		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	5,191	0	5,191		
10	Non-used & Useful Percent			30.34%	A-6(S)7/7	
11	Non-used & Useful Amount		(1,575)	(1,575)		
12	TOTAL USED & USEFUL REAL EST. TAXES	5,191	(1,575)	3,616		
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)	11,185	(1,575)	9,610		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	101,996	0	101,996	B-4(S)
3	Less:				
4	O & M Expenses	61,607	0	61,607	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	9,211	0	9,211	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	11,185	(1,575)	9,610	B-15(S)
8	Pre-Tax Operating Expenses	82,003	(1,575)	80,428	
9	**PRE-TAX OPERATING INCOME**	19,993	1,575	21,568	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	19,993	1,575	21,568	
12	Less:				
13	Interest Expense:				
14	Rate Base	115,536	0	115,536	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	5,835	0	5,835	C-3
17	Net Taxable Income (L11 - L16)	14,158	1,575	15,733	
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)	5,461	608	6,069	
20	Less:				
21	Parent Debt Adjustment	642	0	642	C-1(S)
22	Investment Tax Credit	102	0	102	C-7(S)
23	**TOTAL INCOME TAXES**	4,716	608	5,324	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	96,672	0	96,672	A-6 (S)
2	Utility Land & Land Rights	6,684	0	6,684	A-6 (S)
3	Non-Used and Useful	(20,676)	0	(20,676)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(31,966)	0	(31,966)	A-10 (S)
6	CIAC	(18,375)	0	(18,375)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	6,725	0	6,725	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	(154)	0	(154)	Vol. II
13	Deferred Taxes	(1,837)	0	(1,837)	C-7 (S)
14	Working Capital Allowance	1,867	0	1,867	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	38,939	0	38,939	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase		Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	16,641	0	16,641	4,121		20,762	24.76%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	16,641	0	16,641	4,121		20,762		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	14,935	0	14,935	0		14,935		B-6(S)
7	Depreciation net of CIAC Amort	2,581	0	2,581	0		2,581		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S),A-21(S)
9	Taxes Other than Income	2,860	(650)	2,210	185	(A)	2,395		B-15(S),B-2(S)
10	Provision for Income Taxes	(2,375)	251	(2,124)	1,518	(B)	(606)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	18,001	(399)	17,602	1,703		19,305		
12	**NET OPERATING INCOME**	(1,360)	399	(961)	2,418		1,457		
13	**RATE BASE**	38,939	0	38,939			38,939		A-2(S)
14	**RATE OF RETURN**	(3.49%)		(2.47%)			3.74%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 950495-WS
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	16,641	0	16,641	8,171		24,812	49.10%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	16,641	0	16,641	8,171		24,812		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	14,935	0	14,935	0		14,935		B-6(S)
7	Depreciation net of CIAC Amort	2,581	0	2,581	0		2,581		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	2,860	(650)	2,210	368	(A)	2,578		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(2,375)	251	(2,124)	3,010	(B)	886		B-17(S),B-2(S)3/3
11	Total Operating Expenses	18,001	(399)	17,602	3,378		20,980		
12	**NET OPERATING INCOME**	(1,360)	399	(961)	4,793		3,832		
13	**RATE BASE**	38,939	0	38,939			38,939		A-2(S)
14	**RATE OF RETURN**	(3.49%)		(2.47%)			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 (CAPPED RATES)
REQUIRED AND REQUESTED

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 950495-WS
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%	(3.43%)	D-1(S)	
3	Rate of Return (%)	9.84%	3.74%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	38,939	38,939	A-2(S)	
6	Required Income (L3 x L5)	3,832	1,457		
7	Adjusted Income Under Present Rates	(961)	(961)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	4,793	2,418		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	7,803	3,936		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	8,171	4,121		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	7,803	3,936		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	3,010	1,518		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	368	185		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	4,793	2,418		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%

2126

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	*Adjusted* Test Year	*Supporting* Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	749	0	749	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	466	0	466	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	466	0	466		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,645	0	1,645		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,645	0	1,645		
10	Non-used & Useful Percent			39.53%	A-6(S)7/7	
11	Non-used & Useful Amount		(650)	(650)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,645	(650)	995		
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)**	2,860	(650)	2,210		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	16,641	0	16,641	B-4(S)
3	Less:				
4	O & M Expenses	14,935	0	14,935	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	2,581	0	2,581	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	2,860	(650)	2,210	B-15(S)
8	Pre-Tax Operating Expenses	20,376	(650)	19,726	
9	**PRE-TAX OPERATING INCOME**	(3,735)	650	(3,085)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(3,735)	650	(3,085)	
12	Less:				
13	Interest Expense:				
14	Rate Base	38,939	0	38,939	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	1,966	0	1,966	C-3
17	Net Taxable Income (L11 - L16)	(5,701)	650	(5,051)	
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)	(2,199)	251	(1,948)	
20	Less:				
21	Parent Debt Adjustment	152	0	152	C-1(S)
22	Investment Tax Credit	24	0	24	C-7(S)
23	**TOTAL INCOME TAXES**	(2,375)	251	(2,124)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	524,781	0	524,781	A-6 (S)
2	Utility Land & Land Rights	26,500	0	26,500	A-6 (S)
3	Non-Used and Useful	(51,033)	0	(51,033)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(231,257)	0	(231,257)	A-10 (S)
6	CIAC	(1,375)	0	(1,375)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	547	0	547	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	(196)	0	(196)	Vol. II
13	Deferred Taxes	(9,071)	0	(9,071)	C-7 (S)
14	Working Capital Allowance	4,717	0	4,717	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	263,612	0	263,612	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
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	81,869	0	81,869	20,281	102,150	24.77%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	81,869	0	81,869	20,281	102,150		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	37,734	0	37,734	0	37,734		B-6(S)
7	Depreciation net of CIAC Amort	21,968	0	21,968	0	21,968		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	13,539	(1,552)	11,987	913 (A)	12,900		B-15(S),B-2(S)
10	Provision for Income Taxes	(2,763)	599	(2,164)	7,471 (B)	5,307		B-17(S),B-2(S)3/3
11	Total Operating Expenses	70,478	(953)	69,525	8,384	77,909		
12	**NET OPERATING INCOME**	11,391	953	12,344	11,897	24,241		
13	**RATE BASE**	263,612	0	263,612		263,612		A-2(S)
14	**RATE OF RETURN**	4.32%		4.68%		9.20%		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.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
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	81,869	0	81,869	23,176		105,045	28.31%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	81,869	0	81,869	23,176		105,045		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	37,734	0	37,734	0		37,734		B-6(S)
7	Depreciation net of CIAC Amort	21,968	0	21,968	0		21,968		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	13,539	(1,552)	11,987	1,043	(A)	13,030		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(2,763)	599	(2,164)	8,538	(B)	6,374		B-17(S),B-2(S)3/3
11	Total Operating Expenses	70,478	(953)	69,525	9,581		79,106		
12	**NET OPERATING INCOME**	11,391	953	12,344	13,595		25,939		
13	**RATE BASE**	263,612	0	263,612			263,612		A-2(S)
14	**RATE OF RETURN**	4.32%		4.68%			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
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%	9.65%	D-1(S)	
3	Rate of Return (%)	9.84%	9.20%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	263,612	263,612	A-2(S)	
6	Required Income (L3 x L5)	25,939	24,241		
7	Adjusted Income Under Present Rates	12,344	12,344	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	13,595	11,897		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	22,133	19,368		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	23,176	20,281		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	22,133	19,368		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	8,538	7,471		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,043	913		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	13,595	11,897		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%

2132

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	3,684	0	3,684	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	884	0	884	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	884	0	884		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	8,971	0	8,971		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	8,971	0	8,971		
10	Non-used & Useful Percent			17.30%	A-6(S)7/7	
11	Non-used & Useful Amount		(1,552)	(1,552)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	8,971	(1,552)	7,419		
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)**	13,539	(1,552)	11,987		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Marion / South Forty
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	81,869	0	81,869	B-4(S)
3	Less:				
4	O & M Expenses	37,734	0	37,734	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	21,968	0	21,968	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	13,539	(1,552)	11,987	B-15(S)
8	Pre-Tax Operating Expenses	73,241	(1,552)	71,689	
9	**PRE-TAX OPERATING INCOME**	8,628	1,552	10,180	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	8,628	1,552	10,180	
12	Less:				
13	Interest Expense:				
14	Rate Base	263,612	0	263,612	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	13,312	0	13,312	C-3
17	Net Taxable Income (L11 - L16)	(4,684)	1,552	(3,132)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(1,807)	599	(1,208)	
20	Less:				
21	Parent Debt Adjustment	825	0	825	C-1(S)
22	Investment Tax Credit	131	0	131	C-7(S)
23	**TOTAL INCOME TAXES**	(2,763)	599	(2,164)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	1,459,488	0	1,459,488	A-6 (S)
2	Utility Land & Land Rights	28,487	0	28,487	A-6 (S)
3	Non-Used and Useful	(61,908)	0	(61,908)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(463,516)	0	(463,516)	A-10 (S)
6	CIAC	(939,567)	0	(939,567)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(5,061)	(5,061)	A-12 (S)
8	Accumulated Amortization of CIAC	304,700	0	304,700	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	(3,654)	0	(3,654)	Vol. II
13	Deferred Taxes	27,876	0	27,876	C-7 (S)
14	Working Capital Allowance	19,553	0	19,553	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	371,459	(5,061)	366,398	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	197,957	0	197,957	49,026	246,983	24.77%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	197,957	0	197,957	49,026	246,983		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	156,425	0	156,425	0	156,425		B-6(S)
7	Depreciation net of CIAC Amort	20,311	0	20,311	0	20,311		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	23,428	(624)	22,804	2,206 (A)	25,010		B-15(S),B-2(S)
10	Provision for Income Taxes	(10,746)	339	(10,407)	18,061 (B)	7,654		B-17(S),B-2(S)3/3
11	Total Operating Expenses	189,418	(285)	189,133	20,267	209,400		
12	**NET OPERATING INCOME**	8,539	285	8,824	28,759	37,583		
13	**RATE BASE**	371,459	(5,061)	366,398		366,398		A-2(S)
14	**RATE OF RETURN**	2.30%		2.41%		10.26%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
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	197,957	0	197,957	46,419		244,376	23.45%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	*Total Operating Revenue*	197,957	0	197,957	46,419		244,376		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	156,425	0	156,425	0		156,425		B-6(S)
7	Depreciation net of CIAC Amort	20,311	0	20,311	0		20,311		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	23,428	(624)	22,804	2,089	(A)	24,893		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(10,746)	339	(10,407)	17,100	(B)	6,693		B-17(S),B-2(S)3/3
11	Total Operating Expenses	189,418	(285)	189,133	19,189		208,322		
12	**NET OPERATING INCOME**	8,539	285	8,824	27,230		36,054		
13	**RATE BASE**	371,459	(5,061)	366,398			366,398		A-2(S)
14	**RATE OF RETURN**	2.30%		2.41%			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
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%	12.20%	D-1(S)	
3	Rate of Return (%)	9.84%	10.26%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	366,398	366,398	A-2(S)	
6	Required Income (L3 x L5)	36,054	37,583		
7	Adjusted Income Under Present Rates	8,824	8,824	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	27,230	28,759		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	44,330	46,820		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	46,419	49,026		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	44,330	46,820		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	17,100	18,061		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,089	2,206		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	27,230	28,759		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.	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%

2138

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

Line No.	(1) (PRESENT INCOME)	(2) 1995 TAXES OTHER THAN INCOME Per Books	(3) Adjustment	(4) Adjusted Test Year	(5) Supporting Schedules	(6) Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	8,908	0	8,908	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	6,308	0	6,308	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	6,308	0	6,308		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	8,212	0	8,212		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	8,212	0	8,212		
10	Non-used & Useful Percent			7.60%	A-6(S)7/7	
11	Non-used & Useful Amount		(624)	(624)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	8,212	(624)	7,588		
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)**	23,428	(624)	22,804		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) Per Books	(3) 1995 INCOME TAXES Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	197,957	0	197,957	B-4(S)
3	Less:				
4	O & M Expenses	156,425	0	156,425	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	20,311	0	20,311	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	23,428	(624)	22,804	B-15(S)
8	Pre-Tax Operating Expenses	200,163	(624)	199,539	
9	**PRE-TAX OPERATING INCOME**	(2,206)	624	(1,582)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(2,206)	624	(1,582)	
12	Less:				
13	Interest Expense:				
14	Rate Base	371,459	(5,061)	366,398	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	18,759	(256)	18,503	C-3
17	Net Taxable Income (L11 - L16)	(20,965)	880	(20,085)	
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)	(8,087)	339	(7,748)	
20	Less:				
21	Parent Debt Adjustment	2,293	0	2,293	C-1(S)
22	Investment Tax Credit	366	0	366	C-7(S)
23	**TOTAL INCOME TAXES**	(10,746)	339	(10,407)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	10,617,888	0	10,617,888	A-6 (S)
2	Utility Land & Land Rights	68,451	0	68,451	A-6 (S)
3	Non-Used and Useful	(289,438)	0	(289,438)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(2,842,136)	0	(2,842,136)	A-10 (S)
6	CIAC	(9,016,637)	0	(9,016,637)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	1,515,564	0	1,515,564	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	(13,006)	0	(13,006)	Vol. II
13	Deferred Taxes	(203,639)	0	(203,639)	C-7 (S)
14	Working Capital Allowance	54,204	0	54,204	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	(108,749)	0	(108,749)	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	*Income* Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	541,984	0	541,984	133,875	675,859	24.70%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	541,984	0	541,984	133,875	675,859		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	433,632	0	433,632	0	433,632		B-6(S)
7	Depreciation net of CIAC Amort	25,604	0	25,604	0	25,604		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	171,648	(52,011)	119,637	6,024 (A)	125,661		B-15(S),B-2(S)
10	*Provision for Income Taxes*	(51,517)	20,063	(31,454)	49,318 (B)	17,864		B-17(S),B-2(S)3/3
11	Total Operating Expenses	579,367	(31,948)	547,419	55,342	602,761		
12	**NET OPERATING INCOME**	(37,383)	31,948	(5,435)	78,533	73,098		
13	**RATE BASE**	(108,749)	0	(108,749)		(108,749)		A-2(S)
14	**RATE OF RETURN**	34.38%		5.00%		(67.22%)		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
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	541,984	0	541,984	(8,977)		533,007	(1.66%)	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	541,984	0	541,984	(8,977)		533,007		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	433,632	0	433,632	0		433,632		B-6(S)
7	Depreciation net of CIAC Amort	25,604	0	25,604	0		25,604		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	171,648	(52,011)	119,637	(404)	(A)	119,233		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(51,517)	20,063	(31,454)	(3,307)	(B)	(34,761)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	579,367	(31,948)	547,419	(3,711)		543,708		
12	**NET OPERATING INCOME**	(37,383)	31,948	(5,435)	(5,266)		(10,701)		
13	**RATE BASE**	(108,749)	0	(108,749)			(108,749)		A-2(S)
14	**RATE OF RETURN**	34.38%		5.00%			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
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%	(173.59%)	D-1(S)	
3	Rate of Return (%)	9.84%	(67.22%)	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	(108,749)	(108,749)	A-2(S)	
6	Required Income (L3 x L5)	(10,701)	73,098		
7	Adjusted Income Under Present Rates	(5,435)	(5,435)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	(5,266)	78,533		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	(8,573)	127,851		
11	*RAF Conversion Factor*	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	(8,977)	133,875		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(8,573)	127,851		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(3,307)	49,318		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(404)	6,024		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(5,266)	78,533		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%

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	24,389	0	24,389	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	15,095	0	15,095	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	15,095	0	15,095		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	132,164	0	132,164		
8	Non-used & Useful Property Tax Add-back (1)		69,732	69,732		
9	Adjusted Real Estate & Personal Property Tax	132,164	69,732	201,896		
10	Non-used & Useful Percent			60.30%	A-6(S)7/7	
11	Non-used & Useful Amount		(121,743)	(121,743)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	132,164	(52,011)	80,153		
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)**	171,648	(52,011)	119,637	aaaaaaaa	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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	541,984	0	541,984	B-4(S)
3	Less:				
4	O & M Expenses	433,632	0	433,632	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	25,604	0	25,604	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	171,648	(52,011)	119,637	B-15(S)
8	Pre-Tax Operating Expenses	630,884	(52,011)	578,873	
9	**PRE-TAX OPERATING INCOME**	(88,900)	52,011	(36,889)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(88,900)	52,011	(36,889)	
12	Less:				
13	Interest Expense:				
14	Rate Base	(108,749)	0	(108,749)	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	*Total Interest Expense*	(5,492)	0	(5,492)	C-3
17	Net Taxable Income (L11 - L16)	(83,408)	52,011	(31,397)	
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)	(32,175)	20,063	(12,112)	
20	Less:				
21	Parent Debt Adjustment	16,683	0	16,683	C-1(S)
22	Investment Tax Credit	2,659	0	2,659	C-7(S)
23	**TOTAL INCOME TAXES**	(51,517)	20,063	(31,454)	

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SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Washington / Sunny 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	692,524	0	692,524	A-6 (S)
2	Utility Land & Land Rights	5,044	0	5,044	A-6 (S)
3	Non-Used and Useful	(163,111)	0	(163,111)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(343,102)	0	(343,102)	A-10 (S)
6	CIAC	(2,308)	0	(2,308)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(187)	(187)	A-12 (S)
8	Accumulated Amortization of CIAC	308	0	308	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	(1,058)	0	(1,058)	Vol. II
13	Deferred Taxes	(13,186)	0	(13,186)	C-7 (S)
14	Working Capital Allowance	8,212	0	8,212	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	183,324	(187)	183,137	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Washington / Sunny 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES**							
2 Sewer Sales	106,502	0	106,502	26,362	132,864	24.75%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	106,502	0	106,502	26,362	132,864		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	65,694	0	65,694	0	65,694		B-6(S)
7 Depreciation net of CIAC Amort	15,569	0	15,569	0	15,569		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	16,133	(4,118)	12,015	1,186 (A)	13,201		B-15(S),B-2(S)
10 Provision for Income Taxes	(1,321)	1,592	271	9,712 (B)	9,983		B-17(S),B-2(S)3/3
11 Total Operating Expenses	96,076	(2,526)	93,550	10,898	104,448		
12 **NET OPERATING INCOME**	10,426	2,526	12,952	15,464	28,416		
13 **RATE BASE**	183,324	(187)	183,137		183,137		A-2(S)
14 **RATE OF RETURN**	5.69%		7.07%		15.52%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Washington / Sunny 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 [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	106,502	0	106,502	8,641		115,143	8.11%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	106,502	0	106,502	8,641		115,143		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	65,694	0	65,694	0		65,694		B-6(S)
7	Depreciation net of CIAC Amort	15,569	0	15,569	0		15,569		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	16,133	(4,118)	12,015	389	(A)	12,404		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(1,321)	1,592	271	3,183	(B)	3,454		B-17(S),B-2(S)3/3
11	Total Operating Expenses	96,076	(2,526)	93,550	3,572		97,122		
12	**NET OPERATING INCOME**	10,426	2,526	12,952	5,069		18,021		
13	**RATE BASE**	183,324	(187)	183,137			183,137		A-2(S)
14	**RATE OF RETURN**	5.69%		7.07%			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Washington / Sunny 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 [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%	24.81%	D-1(S)	
3	Rate of Return (%)	9.84%	15.52%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	183,137	183,137	A-2(S)	
6	Required Income (L3 x L5)	18,021	28,416		
7	Adjusted Income Under Present Rates	12,952	12,952	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	5,069	15,464		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	8,252	25,176		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	8,641	26,362		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	8,252	25,176		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	3,183	9,712		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	389	1,186		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	5,069	15,464		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%

2150

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Washington / Sunny 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	4,793	0	4,793	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	2,687	0	2,687	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	2,687	0	2,687		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	8,654	0	8,654		
8	Non-used & Useful Property Tax Add-back (1)		109	109		
9	Adjusted Real Estate & Personal Property Tax	8,654	109	8,763		
10	Non-used & Useful Percent			48.24%	A-6(S)7/7	
11	Non-used & Useful Amount		(4,227)	(4,227)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	8,654	(4,118)	4,536		
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)**	16,133	(4,118)	12,015		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Washington / Sunny 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 [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	106,502	0	106,502	B-4(S)
3	Less:				
4	O & M Expenses	65,694	0	65,694	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	15,569	0	15,569	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	16,133	(4,118)	12,015	B-15(S)
8	Pre-Tax Operating Expenses	97,396	(4,118)	93,278	
9	**PRE-TAX OPERATING INCOME**	9,106	4,118	13,224	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	9,106	4,118	13,224	
12	Less:				
13	Interest Expense:				
14	Rate Base	183,324	(187)	183,137	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	9,258	(9)	9,249	C-3
17	Net Taxable Income (L11 - L16)	(152)	4,127	3,975	
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)	(59)	1,592	1,533	
20	Less:				
21	Parent Debt Adjustment	1,088	0	1,088	C-1(S)
22	Investment Tax Credit	173	0	173	C-7(S)
23	**TOTAL INCOME TAXES**	(1,321)	1,592	271	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	777,959	0	777,959	A-6 (S)
2	Utility Land & Land Rights	229,622	0	229,622	A-6 (S)
3	Non-Used and Useful	(177,169)	0	(177,169)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(174,210)	0	(174,210)	A-10 (S)
6	CIAC	(53,646)	0	(53,646)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	24,958	0	24,958	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	(53)	0	(53)	Vol. II
13	Deferred Taxes	(3,343)	0	(3,343)	C-7 (S)
14	Working Capital Allowance	5,196	0	5,196	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	629,314	0	629,314	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			*1995 REQUESTED OPERATING INCOME*			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	***OPERATING REVENUES***							
2	Sewer Sales	98,419	0	98,419	24,357	122,776	24.75%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	98,419	0	98,419	24,357	122,776		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	41,565	0	41,565	0	41,565		B-6(S)
7	Depreciation net of CIAC Amort	21,944	0	21,944	0	21,944		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	6,472	(29)	6,443	1,096 (A)	7,539		B-15(S),B-2(S)
10	Provision for Income Taxes	(2,706)	11	(2,695)	8,973 (B)	6,278		B-17(S),B-2(S)3/3
11	Total Operating Expenses	67,275	(18)	67,257	10,069	77,326		
12	**NET OPERATING INCOME**	31,144	18	31,162	14,288	45,450		
13	**RATE BASE**	629,314	0	629,314		629,314		A-2(S)
14	***RATE OF RETURN***	4.95%		4.95%		7.22%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
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	98,419	0	98,419	52,442		150,861	53.28%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	98,419	0	98,419	52,442		150,861		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	41,565	0	41,565	0		41,565		B-6(S)
7	Depreciation net of CIAC Amort	21,944	0	21,944	0		21,944		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	6,472	(29)	6,443	2,360	(A)	8,803		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(2,706)	11	(2,695)	19,319	(B)	16,624		B-17(S),B-2(S)3/3
11	Total Operating Expenses	67,275	(18)	67,257	21,679		88,936		
12	**NET OPERATING INCOME**	31,144	18	31,162	30,763		61,925		
13	**RATE BASE**	629,314	0	629,314			629,314		A-2(S)
14	**RATE OF RETURN**	4.95%		4.95%			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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
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	Required	Requested	Supporting Schedules	Recap Schedules
	(1)	(2)	(3)	(4)	(5)
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	4.92%	D-1(S)	
3	Rate of Return (%)	9.84%	7.22%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	629,314	629,314	A-2(S)	
6	Required Income (L3 x L5)	61,925	45,450		
7	Adjusted Income Under Present Rates	31,162	31,162	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	30,763	14,288		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	50,082	23,261		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	52,442	24,357		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	50,082	23,261		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	19,319	8,973		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,360	1,096		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	30,763	14,288		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%

2156

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	4,429	0	4,429	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	1,947	0	1,947	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	1,947	0	1,947		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	96	0	96		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	96	0	96		
10	Non-used & Useful Percent			29.97%	A-6(S)7/7	
11	Non-used & Useful Amount		(29)	(29)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	96	(29)	67		
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)**	6,472	(29)	6,443		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	98,419	0	98,419	B-4(S)
3	Less:				
4	O & M Expenses	41,565	0	41,565	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	21,944	0	21,944	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	6,472	(29)	6,443	B-15(S)
8	Pre-Tax Operating Expenses	69,981	(29)	69,952	
9	**PRE-TAX OPERATING INCOME**	28,438	29	28,467	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	28,438	29	28,467	
12	Less:				
13	Interest Expense:				
14	Rate Base	629,314	0	629,314	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	31,780	0	31,780	C-3
17	Net Taxable Income (L11 - L16)	(3,342)	29	(3,313)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(1,289)	11	(1,278)	
20	Less:				
21	Parent Debt Adjustment	1,222	0	1,222	C-1(S)
22	Investment Tax Credit	195	0	195	C-7(S)
23	**TOTAL INCOME TAXES**	(2,706)	11	(2,695)	

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SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	8,086,317	0	8,086,317	A-6 (S)
2	Utility Land & Land Rights	594,231	0	594,231	A-6 (S)
3	Non-Used and Useful	(367,676)	0	(367,676)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(1,927,139)	0	(1,927,139)	A-10 (S)
6	CIAC	(4,137,807)	0	(4,137,807)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	986,382	0	986,382	A-14 (S)
9	Acquisition Adjustments	(79,890)	0	(79,890)	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	27,166	0	27,166	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(18,793)	0	(18,793)	Vol. II
13	Deferred Taxes	124,801	0	124,801	C-7 (S)
14	Working Capital Allowance	162,184	0	162,184	A-17 (S)
15	Other	2,309,387	0	2,309,387	A-21(S)
16	**TOTAL SEWER RATE BASE**	5,759,163	0	5,759,163	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	***OPERATING REVENUES***							
2	Sewer Sales	1,506,245	0	1,506,245	373,001	1,879,246	24.76%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	1,506,245	0	1,506,245	373,001	1,879,246		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	1,297,474	0	1,297,474	0	1,297,474		B-6(S)
7	Depreciation net of CIAC Amort	190,064	0	190,064	0	190,064		B-14(S)
8	Amortization	(1,497)	0	(1,497)	0	(1,497)		B-18(S),A-21(S)
9	Taxes Other than Income	131,298	(3,114)	128,184	16,785 (A)	144,969		B-15(S),B-2(S)
10	Provision for Income Taxes	(169,776)	1,201	(168,575)	137,410 (B)	(31,165)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	1,447,563	(1,913)	1,445,650	154,195	1,599,845		
12	**NET OPERATING INCOME**	58,682	1,913	60,595	218,806	279,401		
13	**RATE BASE**	5,759,163	0	5,759,163		5,759,163		A-2(S)
14	***RATE OF RETURN***	1.02%		1.05%		4.85%		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.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
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	1,506,245	0	1,506,245	862,768	2,369,013	57.28%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	1,506,245	0	1,506,245	862,768	2,369,013		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	1,297,474	0	1,297,474	0	1,297,474		B-6(S)
7 Depreciation net of CIAC Amort	190,064	0	190,064	0	190,064		B-14(S)
8 Amortization	(1,497)	0	(1,497)	0	(1,497)		B-18(S), A-21(S)
9 Taxes Other than Income	131,298	(3,114)	128,184	38,825 (A)	167,009		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(169,776)	1,201	(168,575)	317,836 (B)	149,261		B-17(S),B-2(S)3/3
11 Total Operating Expenses	1,447,563	(1,913)	1,445,650	356,661	1,802,311		
12 **NET OPERATING INCOME**	58,682	1,913	60,595	506,107	566,701		
13 **RATE BASE**	5,759,163	0	5,759,163		5,759,163		A-2(S)
14 **RATE OF RETURN**	1.02%		1.05%		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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	(0.76%)	D-1(S)	
3	Rate of Return (%)	9.84%	4.85%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	5,759,163	5,759,163	A-2(S)	
6	Required Income (L3 x L5)	566,702	279,401		
7	Adjusted Income Under Present Rates	60,595	60,595	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	506,107	218,806		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	823,943	356,216		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	862,768	373,001		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	823,943	356,216		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	317,836	137,410		B-2(S)1/3,2/3
17	***TAXES OTHER THAN INCOME ADJUSTMENT:***				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	38,825	16,785		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	506,107	218,806		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%

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

Line No.	(1) (PRESENT INCOME)	(2) 1995 TAXES OTHER THAN INCOME Per Books	(3) Adjustment	(4) Adjusted Test Year	(5) Supporting Schedules	(6) Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	67,781	0	67,781	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	25,950	0	25,950	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	25,950	0	25,950		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	37,566	0	37,566		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	37,566	0	37,566		
10	Non-used & Useful Percent			8.29%	A-6(S)7/7	
11	Non-used & Useful Amount		(3,114)	(3,114)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	37,566	(3,114)	34,452		
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)**	131,298	(3,114)	128,184		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Orange / University Shores
Docket No.: 950495-WS Explanation: *Provide the calculation of income taxes at present income.*
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) Per Books	(3) 1995 INCOME TAXES Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	1,506,245	0	1,506,245	B-4(S)
3	Less:				
4	O & M Expenses	1,297,474	0	1,297,474	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	190,064	0	190,064	B-14(S)
6	Amortization	(1,497)	0	(1,497)	B-18(S), A-21(S)
7	Taxes Other Than Income	131,298	(3,114)	128,184	B-15(S)
8	Pre-Tax Operating Expenses	1,617,339	(3,114)	1,614,225	
9	**PRE-TAX OPERATING INCOME**	(111,094)	3,114	(107,980)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(111,094)	3,114	(107,980)	
12	Less:				
13	Interest Expense:				
14	Rate Base	5,759,163	0	5,759,163	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	290,838	0	290,838	C-3
17	Net Taxable Income (L11 - L16)	(401,932)	3,114	(398,818)	
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)	(155,045)	1,201	(153,844)	
20	Less:				
21	Parent Debt Adjustment	12,706	0	12,706	C-1(S)
22	Investment Tax Credit	2,025	0	2,025	C-7(S)
23	**TOTAL INCOME TAXES**	(169,776)	1,201	(168,575)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	195,165	0	195,165	A-6 (S)
2	Utility Land & Land Rights	17,725	0	17,725	A-6 (S)
3	Non-Used and Useful	(8,335)	0	(8,335)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(110,765)	0	(110,765)	A-10 (S)
6	CIAC	(144,426)	0	(144,426)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	81,984	0	81,984	A-14 (S)
9	Acquisition Adjustments	17,500	0	17,500	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	(5,221)	0	(5,221)	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(511)	0	(511)	Vol. II
13	Deferred Taxes	(2,419)	0	(2,419)	C-7 (S)
14	Working Capital Allowance	3,811	0	3,811	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	44,508	0	44,508	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	*Income* Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	59,005	0	59,005	14,631	73,636	24.80%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	59,005	0	59,005	14,631	73,636		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	30,485	0	30,485	0	30,485		B-6(S)
7	Depreciation net of CIAC Amort	3,772	0	3,772	0	3,772		B-14(S)
8	Amortization	329	0	329	0	329		B-18(S),A-21(S)
9	Taxes Other than Income	4,493	(96)	4,397	658 (A)	5,055		B-15(S),B-2(S)
10	*Provision for Income Taxes*	6,463	37	6,500	5,390 (B)	11,890		B-17(S),B-2(S)3/3
11	Total Operating Expenses	45,542	(59)	45,483	6,048	51,531		
12	**NET OPERATING INCOME**	13,463	59	13,522	8,583	22,105		
13	**RATE BASE**	44,508	0	44,508		44,508		A-2(S)
14	**RATE OF RETURN**	30.25%		30.38%		49.66%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
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	59,005	0	59,005	(15,584)	43,421	(26.41%)	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	59,005	0	59,005	(15,584)	43,421		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	30,485	0	30,485	0	30,485		B-6(S)
7	Depreciation net of CIAC Amort	3,772	0	3,772	0	3,772		B-14(S)
8	Amortization	329	0	329	0	329		B-18(S), A-21(S)
9	Taxes Other than Income	4,493	(96)	4,397	(701) (A)	3,696		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	6,463	37	6,500	(5,741) (B)	759		B-17(S),B-2(S)3/3
11	Total Operating Expenses	45,542	(59)	45,483	(6,442)	39,041		
12	**NET OPERATING INCOME**	13,463	59	13,522	(9,142)	4,379		
13	**RATE BASE**	44,508	0	44,508		44,508		A-2(S)
14	**RATE OF RETURN**	30.25%		30.38%		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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
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%	106.70%	D-1(S)	
3	Rate of Return (%)	9.84%	49.66%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	44,508	44,508	A-2(S)	
6	Required Income (L3 x L5)	4,380	22,105		
7	Adjusted Income Under Present Rates	13,522	13,522	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	(9,142)	8,583		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	(14,883)	13,973		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	(15,584)	14,631		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(14,883)	13,973		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(5,741)	5,390		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(701)	658		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(9,142)	8,583		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%

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

Line No.	(1) (PRESENT INCOME)	(2) 1995 TAXES OTHER THAN INCOME Per Books	(3) Adjustment	(4) Adjusted Test Year	(5) Supporting Schedules	(6) Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	2,655	0	2,655	B-4(S)	
2	PAYROLL TAXES: (8.0%)	698	0	698	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	698	0	698		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	1,140	0	1,140		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,140	0	1,140		
10	Non-used & Useful Percent			8.38%	A-6(S)7/7	
11	Non-used & Useful Amount		(96)	(96)		
12	TOTAL USED & USEFUL REAL EST. TAXES	1,140	(96)	1,044		
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)	4,493	(96)	4,397		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	59,005	0	59,005	B-4(S)
3	Less:				
4	O & M Expenses	30,485	0	30,485	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	3,772	0	3,772	B-14(S)
6	Amortization	329	0	329	B-18(S), A-21(S)
7	Taxes Other Than Income	4,493	(96)	4,397	B-15(S)
8	Pre-Tax Operating Expenses	39,079	(96)	38,983	
9	**PRE-TAX OPERATING INCOME**	19,926	96	20,022	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	19,926	96	20,022	
12	Less:				
13	Interest Expense:				
14	Rate Base	44,508	0	44,508	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	2,248	0	2,248	C-3
17	Net Taxable Income (L11 - L16)	17,678	96	17,774	
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)	6,819	37	6,856	
20	Less:				
21	Parent Debt Adjustment	307	0	307	C-1(S)
22	Investment Tax Credit	49	0	49	C-7(S)
23	**TOTAL INCOME TAXES**	6,463	37	6,500	

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SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	2,728,735	0	2,728,735	A-6 (S)
2	Utility Land & Land Rights	6,672	0	6,672	A-6 (S)
3	Non-Used and Useful	0	0	0	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(1,040,954)	0	(1,040,954)	A-10 (S)
6	CIAC	(982,838)	0	(982,838)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	492,633	0	492,633	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	(6,666)	0	(6,666)	Vol. II
13	Deferred Taxes	(35,217)	0	(35,217)	C-7 (S)
14	Working Capital Allowance	60,384	0	60,384	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	1,222,749	0	1,222,749	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES**							
2 Sewer Sales	605,569	0	605,569	149,723	755,292	24.72%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	605,569	0	605,569	149,723	755,292		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	483,071	0	483,071	0	483,071		B-6(S)
7 Depreciation net of CIAC Amort	89,091	0	89,091	0	89,091		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	74,072	0	74,072	6,738 (A)	80,810		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(44,477)	0	(44,477)	55,157 (B)	10,680		B-17(S),B-2(S)3/3
11 Total Operating Expenses	601,757	0	601,757	61,895	663,652		
12 **NET OPERATING INCOME**	3,812	0	3,812	87,828	91,640		
13 ***RATE BASE***	1,222,749	0	1,222,749		1,222,749		A-2(S)
14 **RATE OF RETURN**	0.31%		0.31%		7.49%		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 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
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	605,569	0	605,569	198,609	804,178	32.80%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	605,569	0	605,569	198,609	804,178		
5 OPERATING EXPENSES							
6 Operation and Maintenance	483,071	0	483,071	0	483,071		B-6(S)
7 Depreciation net of CIAC Amort	89,091	0	89,091	0	89,091		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S), A-21(S)
9 Taxes Other than Income	74,072	0	74,072	8,937 (A)	83,009		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(44,477)	0	(44,477)	73,166 (B)	28,689		B-17(S),B-2(S)3/3
11 Total Operating Expenses	601,757	0	601,757	82,103	683,860		
12 NET OPERATING INCOME	3,812	0	3,812	116,506	120,319		
13 RATE BASE	1,222,749	0	1,222,749		1,222,749		A-2(S)
14 RATE OF RETURN	0.31%		0.31%		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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	5.57%	D-1(S)	
3	Rate of Return (%)	9.84%	7.49%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	1,222,749	1,222,749	A-2(S)	
6	Required Income (L3 x L5)	120,318	91,640		
7	Adjusted Income Under Present Rates	3,812	3,812	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	116,506	87,828		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	189,672	142,985		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	198,609	149,723		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	189,672	142,985		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	73,166	55,157		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	8,937	6,738		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	116,506	87,828		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%

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	27,251	0	27,251	B-4(S)	
2	PAYROLL TAXES: (8.0%)	12,526	0	12,526	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	12,526	0	12,526		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	34,296	0	34,296		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	34,296	0	34,296		
10	Non-used & Useful Percent			0.00%	A-6(S)7/7	
11	Non-used & Useful Amount		0	0		
12	TOTAL USED & USEFUL REAL EST. TAXES	34,296	0	34,296		
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)	74,072	0	74,072		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	605,569	0	605,569	B-4(S)
3	Less:				
4	O & M Expenses	483,071	0	483,071	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	89,091	0	89,091	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	74,072	0	74,072	B-15(S)
8	Pre-Tax Operating Expenses	646,233	0	646,233	
9	**PRE-TAX OPERATING INCOME**	(40,664)	0	(40,664)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(40,664)	0	(40,664)	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,222,749	0	1,222,749	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	61,749	0	61,749	C-3
17	Net Taxable Income (L11 - L16)	(102,413)	0	(102,413)	
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)	(39,506)	0	(39,506)	
20	Less:				
21	Parent Debt Adjustment	4,287	0	4,287	C-1(S)
22	Investment Tax Credit	683	0	683	C-7(S)
23	**TOTAL INCOME TAXES**	(44,477)	0	(44,477)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	490,166	0	490,166	A-6 (S)
2	Utility Land & Land Rights	47,405	0	47,405	A-6 (S)
3	Non-Used and Useful	(47,774)	0	(47,774)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(111,602)	0	(111,602)	A-10 (S)
6	CIAC	(120,694)	0	(120,694)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	39,384	0	39,384	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	(2,864)	0	(2,864)	Vol. II
13	Deferred Taxes	(3,564)	0	(3,564)	C-7 (S)
14	Working Capital Allowance	12,662	0	12,662	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	303,118	0	303,118	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUESTED

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: *B-3(S)*

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES**							
2 Sewer Sales	87,669	0	87,669	21,707	109,376	24.76%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	87,669	0	87,669	21,707	109,376		
5 **OPERATING EXPENSES**							
6 *Operation and Maintenance*	101,293	0	101,293	0	101,293		B-6(S)
7 Depreciation net of CIAC Amort	18,780	0	18,780	0	18,780		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	14,223	(818)	13,405	977 (A)	14,382		B-15(S),B-2(S)
10 Provision for Income Taxes	(24,784)	316	(24,468)	7,997 (B)	(16,471)		B-17(S),B-2(S)3/3
11 Total Operating Expenses	109,512	(502)	109,010	8,974	117,984		
12 **NET OPERATING INCOME**	(21,843)	502	(21,341)	12,733	(8,608)		
13 **RATE BASE**	303,118	0	303,118		303,118		A-2(S)
14 **RATE OF RETURN**	(7.21%)		(7.04%)		(2.84%)		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.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
PRESENT AND REQUIRED

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
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	87,669	0	87,669	87,227	174,896	99.50%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	87,669	0	87,669	87,227	174,896		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	101,293	0	101,293	0	101,293		B-6(S)
7	Depreciation net of CIAC Amort	18,780	0	18,780	0	18,780		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	14,223	(818)	13,405	3,925 (A)	17,330		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(24,784)	316	(24,468)	32,134 (B)	7,666		B-17(S),B-2(S)3/3
11	Total Operating Expenses	109,512	(502)	109,010	36,059	145,069		
12	**NET OPERATING INCOME**	(21,843)	502	(21,341)	51,168	29,827		
13	**RATE BASE**	303,118	0	303,118		303,118		A-2(S)
14	**RATE OF RETURN**	(7.21%)		(7.04%)		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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
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%	(19.21%)	D-1(S)	
3	Rate of Return (%)	9.84%	(2.84%)	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	303,118	303,118	A-2(S)	
6	Required Income (L3 x L5)	29,827	(8,608)		
7	Adjusted Income Under Present Rates	(21,341)	(21,341)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	51,168	12,733		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	83,302	20,730		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	87,227	21,707		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	83,302	20,730		
15	Composite Income Tax Rate	38.575%	38.575%		
16	***INCOME TAX INCREASE (L14 X L15)***	32,134	7,997		B-2(S)1/3,2/3
17	***TAXES OTHER THAN INCOME ADJUSTMENT:***				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	3,925	977		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	51,168	12,733		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	(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%	

2180

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	3,945	0	3,945	B-4(S)	
2	PAYROLL TAXES: (8.0%)	3,431	0	3,431	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	3,431	0	3,431		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	6,846	0	6,846		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	6,846	0	6,846		
10	Non-used & Useful Percent			11.95%	A-6(S)7/7	
11	Non-used & Useful Amount		(818)	(818)		
12	TOTAL USED & USEFUL REAL EST. TAXES	6,846	(818)	6,028		
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)	14,223	(818)	13,405		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 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	87,669	0	87,669	B-4(S)
3	Less:				
4	O & M Expenses	101,293	0	101,293	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	18,780	0	18,780	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	14,223	(818)	13,405	B-15(S)
8	Pre-Tax Operating Expenses	134,296	(818)	133,478	
9	***PRE-TAX OPERATING INCOME***	(46,627)	818	(45,809)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(46,627)	818	(45,809)	
12	Less:				
13	Interest Expense:				
14	Rate Base	303,118	0	303,118	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	*Total Interest Expense*	15,307	0	15,307	C-3
17	Net Taxable Income (L11 - L16)	(61,934)	818	(61,116)	
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)	(23,891)	316	(23,575)	
20	Less:				
21	Parent Debt Adjustment	770	0	770	C-1(S)
22	Investment Tax Credit	123	0	123	C-7(S)
23	**TOTAL INCOME TAXES**	(24,784)	316	(24,468)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	9,113,298	0	9,113,298	A-6 (S)
2	Utility Land & Land Rights	12,280	0	12,280	A-6 (S)
3	Non-Used and Useful	180,042	0	180,042	A-7 (S)
4	Construction Work in Progress (1)	0	194,780	194,780	A-6 (S)
5	Accumulated Depreciation	(2,754,927)	0	(2,754,927)	A-10 (S)
6	CIAC	(9,499,375)	0	(9,499,375)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(30,458)	(30,458)	A-12 (S)
8	Accumulated Amortization of CIAC	2,768,554	0	2,768,554	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(17,842)	0	(17,842)	Vol. II
13	Deferred Taxes	(171,712)	0	(171,712)	C-7 (S)
14	Working Capital Allowance	205,362	0	205,362	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	(164,322)	164,322	0	

Note (1): Consistent with negative rate base treatment in Docket # 920199-WS.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
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	432,200	2,178,085	24.76%	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	432,200	2,178,085		
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	19,449 (A)	198,663		B-15(S),B-2(S)
10 Provision for Income Taxes	(57,853)	4,706	(53,147)	159,219 (B)	106,072		B-17(S),B-2(S)3/3
11 Total Operating Expenses	1,803,269	(15,792)	1,787,477	178,668	1,966,145		
12 **NET OPERATING INCOME**	(57,384)	15,792	(41,592)	253,532	211,940		
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 complete 1995 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
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.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	186160268.56%	D-1(S)	
3	Rate of Return (%)	9.84%	77628837.16%	D-1(S)	
4	***REQUIRED REVENUE ADJUSTMENT:***				
5	Rate Base	0	0	A-2(S)	
6	Required Income (L3 x L5)	0	211,940		
7	Adjusted Income Under Present Rates	(41,592)	(41,592)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	41,592	253,532		
9	Revenue Conversion Factor *(1 - Tax Rate)*	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	67,712	412,751		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	70,903	432,200		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	67,712	412,751		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	26,120	159,219		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	3,191	19,449		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	41,592	253,532		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%

2186

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	78,565	0	78,565	B-4(S)	
2	PAYROLL TAXES: (8.0%)	14,458	0	14,458	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	14,458	0	14,458		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	106,690	0	106,690		
8	Non-used & Useful Property Tax Add-back (1)		65,693	65,693		
9	Adjusted Real Estate & Personal Property Tax	106,690	65,693	172,383		
10	Non-used & Useful Percent			50.00%	A-6(S)7/7	
11	Non-used & Useful Amount		(86,191)	(86,191)		
12	TOTAL USED & USEFUL REAL EST. TAXES	106,690	(20,498)	86,192		
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)	199,712	(20,498)	179,214		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF SEWER INCOME TAXES - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	1,745,885	0	1,745,885	B-4(S)
3	Less:				
4	O & M Expenses	1,642,893	0	1,642,893	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	18,517	0	18,517	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	199,712	(20,498)	179,214	B-15(S)
8	Pre-Tax Operating Expenses	1,861,123	(20,498)	1,840,625	
9	**PRE-TAX OPERATING INCOME**	(115,238)	20,498	(94,740)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(115,238)	20,498	(94,740)	
12	Less:				
13	Interest Expense:				
14	Rate Base	(164,322)	164,322	0	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	(8,298)	8,298	0	C-3
17	Net Taxable Income (L11 - L16)	(106,940)	12,200	(94,740)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(41,252)	4,706	(36,546)	
20	Less:				
21	Parent Debt Adjustment	14,319	0	14,319	C-1(S)
22	Investment Tax Credit	2,282	0	2,282	C-7(S)
23	**TOTAL INCOME TAXES**	(57,853)	4,706	(53,147)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	114,615	0	114,615	A-6 (S)
2	Utility Land & Land Rights	3,193	0	3,193	A-6 (S)
3	Non-Used and Useful	(7,461)	0	(7,461)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(70,781)	0	(70,781)	A-10 (S)
6	CIAC	(63,955)	0	(63,955)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	54,259	0	54,259	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(760)	0	(760)	Vol. II
13	Deferred Taxes	(1,913)	0	(1,913)	C-7 (S)
14	Working Capital Allowance	5,907	0	5,907	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	33,103	0	33,103	

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
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	12,232	61,430	24.86%	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	12,232	61,430		
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	550 (A)	4,170		B-15(S),B-2(S)
10 Provision for Income Taxes	(2,171)	13	(2,158)	4,506 (B)	2,348		B-17(S),B-2(S)3/3
11 Total Operating Expenses	50,442	(21)	50,421	5,056	55,477		
12 **NET OPERATING INCOME**	(1,244)	21	(1,223)	7,176	5,953		
13 **RATE BASE**	33,103	0	33,103		33,103		A-2(S)
14 **RATE OF RETURN**	(3.76%)		(3.69%)		17.98%		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 complete 1995 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
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 (CAPPED RATES) 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.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	30.73%	D-1(S)	
3	Rate of Return (%)	9.84%	17.98%	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	5,953		
7	Adjusted Income Under Present Rates	(1,223)	(1,223)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	4,480	7,176		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	7,293	11,682		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	7,637	12,232		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	7,293	11,682		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	2,813	4,506		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	344	550		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	4,480	7,176		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	(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%	

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	2,214	0	2,214	B-4(S)	
2	PAYROLL TAXES: (8.0%)	1,273	0	1,273	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	1,273	0	1,273		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	167	0	167		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	167	0	167		
10	Non-used & Useful Percent			20.04%	A-6(S)7/7	
11	Non-used & Useful Amount		(34)	(34)		
12	TOTAL USED & USEFUL REAL EST. TAXES	167	(34)	133		
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)	3,654	(34)	3,620		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER INCOME TAXES - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

(1)		(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	49,198	0	49,198	B-4(S)
3	Less:				
4	O & M Expenses	47,253	0	47,253	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	1,705	0	1,705	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	3,654	(34)	3,620	B-15(S)
8	Pre-Tax Operating Expenses	52,612	(34)	52,578	
9	**PRE-TAX OPERATING INCOME**	(3,414)	34	(3,380)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(3,414)	34	(3,380)	
12	Less:				
13	Interest Expense:				
14	Rate Base	33,103	0	33,103	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	1,672	0	1,672	C-3
17	Net Taxable Income (L11 - L16)	(5,086)	34	(5,052)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(1,962)	13	(1,949)	
20	Less:				
21	Parent Debt Adjustment	180	0	180	C-1(S)
22	Investment Tax Credit	29	0	29	C-7(S)
23	**TOTAL INCOME TAXES**	(2,171)	13	(2,158)	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	15,225,914	452,500	15,678,414	A-6 (S)
2	Utility Land & Land Rights	211,592	0	211,592	A-6 (S)
3	Non-Used and Useful	376,563	0	376,563	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(4,353,947)	0	(4,353,947)	A-10 (S)
6	CIAC	(4,443,660)	0	(4,443,660)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(83,825)	(83,825)	A-12 (S)
8	Accumulated Amortization of CIAC	1,617,747	0	1,617,747	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	(1,171,489)	0	(1,171,489)	A-16 (S)
12	Unfunded Post-Retirement Benefits	(40,348)	0	(40,348)	Vol. II
13	Deferred Taxes	190,658	0	190,658	C-7 (S)
14	Working Capital Allowance	151,326	0	151,326	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	7,764,356	368,676	8,133,032	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
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	626,877	3,150,810	24.84%	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	626,877	3,150,810		
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(C)
9 Taxes Other than Income	378,573	(17,550)	361,023	28,209 (A)	389,232		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	27,154	(412)	26,742	230,936 (B)	257,678		B-17(S),B-2(S)3/3
11 Total Operating Expenses	2,014,554	(17,962)	1,996,592	259,145	2,255,737		
12 **NET OPERATING INCOME**	509,379	17,962	527,341	367,732	895,073		
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%		11.01%		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.
(C) Refer to Volume III, Book 4 of 6 for complete 1995 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
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.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1995 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	13.99%	D-1(S)	
3	Rate of Return (%)	9.84%	11.01%	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	895,073		
7	Adjusted Income Under Present Rates	527,341	527,341	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	272,949	367,732		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	444,361	598,668		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	465,299	626,877		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	444,361	598,668		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	171,412	230,936		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	20,938	28,209		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	272,949	367,732		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%

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

Line No.	(1) (PRESENT INCOME)	(2) 1995 TAXES OTHER THAN INCOME Per Books	(3) Adjustment	(4) Adjusted Test Year	(5) Supporting Schedules	(6) Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	113,577	0	113,577	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	42,841	0	42,841	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	42,841	0	42,841		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	222,155	0	222,155		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	222,155	0	222,155		
10	Non-used & *Useful Percent*			7.90%	A-6(S)7/7	
11	Non-used & Useful Amount		(17,550)	(17,550)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	222,155	(17,550)	204,605		
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)**	378,573	(17,550)	361,023		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF SEWER INCOME TAXES - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of income taxes at present income.

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	2,523,933	0	2,523,933	B-4(S)
3	Less:				
4	O & M Expenses	1,210,611	0	1,210,611	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	398,216	0	398,216	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	378,573	(17,550)	361,023	B-15(S)
8	Pre-Tax Operating Expenses	1,987,400	(17,550)	1,969,850	
9	**PRE-TAX OPERATING INCOME**	536,533	17,550	554,083	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	536,533	17,550	554,083	
12	Less:				
13	Interest Expense:				
14	Rate Base	7,764,356	368,676	8,133,032	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	392,100	18,618	410,718	C-3
17	Net Taxable Income (L11 - L16)	144,433	(1,068)	143,365	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	55,715	(412)	55,303	
20	Less:				
21	Parent Debt Adjustment	24,635	0	24,635	C-1(S)
22	Investment Tax Credit	3,926	0	3,926	C-7(S)
23	**TOTAL INCOME TAXES**	27,154	(412)	26,742	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	22,847,434	0	22,847,434	A-6 (S)
2	Utility Land & Land Rights	18,330	0	18,330	A-6 (S)
3	Non-Used and Useful	(2,598,926)	0	(2,598,926)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(6,214,070)	0	(6,214,070)	A-10 (S)
6	CIAC	(4,200,493)	0	(4,200,493)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(6,877)	(6,877)	A-12 (S)
8	Accumulated Amortization of CIAC	1,667,824	0	1,667,824	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(11,407)	0	(11,407)	Vol. II
13	Deferred Taxes	(412,262)	0	(412,262)	C-7 (S)
14	Working Capital Allowance	106,599	0	106,599	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	11,203,028	(6,877)	11,196,151	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
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	733,301	3,703,730	24.69%	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	733,301	3,703,730		
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(C)
9	Taxes Other than Income	546,395	(51,172)	495,223	32,999 (A)	528,222		B-15(S),B-2(S)
10	Provision for Income Taxes	82,573	19,873	102,446	270,142 (B)	372,588		B-17(S),B-2(S)3/3
11	Total Operating Expenses	2,165,296	(31,299)	2,133,997	303,141	2,437,138		
12	**NET OPERATING INCOME**	805,133	31,299	836,432	430,160	1,266,592		
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%		11.31%		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 complete 1995 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
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 (CAPPED RATES) REQUIRED AND REQUESTED

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	14.73%	D-1(S)	
3	Rate of Return (%)	9.84%	11.31%	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	1,266,592		
7	Adjusted Income Under Present Rates	836,432	836,432	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	265,269	430,160		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	431,858	700,302		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	452,207	733,301		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue increase Before RAF (L10)	431,858	700,302		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	166,589	270,142		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	20,349	32,999		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	265,269	430,160		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%

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995 (CAPPED RATES) UNDER PRESENT INCOME

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	133,669	0	133,669	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	24,640	0	24,640	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	24,640	0	24,640		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	388,086	0	388,086		
8	Non-used & Useful Property Tax Add-back (1)		7,957	7,957		
9	Adjusted Real Estate & Personal Property Tax	388,086	7,957	396,043		
10	Non-used & Useful Percent			14.93%	A-6(S)7/7	
11	Non-used & Useful Amount		(59,129)	(59,129)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	388,086	(51,172)	336,914		
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)**	546,395	(51,172)	495,223		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF SEWER INCOME TAXES - 1995 (CAPPED RATES)
UNDER PRESENT INCOME

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	2,970,429	0	2,970,429	B-4(S)
3	Less:				
4	O & M Expenses	852,791	0	852,791	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	683,536	0	683,536	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	546,395	(51,172)	495,223	B-15(S)
8	*Pre-Tax Operating Expenses*	2,082,722	(51,172)	2,031,550	
9	**PRE-TAX OPERATING INCOME**	887,707	51,172	938,879	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	887,707	51,172	938,879	
12	Less:				
13	Interest Expense:				
14	Rate Base	11,203,028	(6,877)	11,196,151	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	565,753	(347)	565,406	C-3
17	Net Taxable Income (L11 - L16)	321,954	51,519	373,473	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	124,194	19,873	144,067	
20	Less:				
21	Parent Debt Adjustment	35,899	0	35,899	C-1(S)
22	Investment Tax Credit	5,722	0	5,722	C-7(S)
23	**TOTAL INCOME TAXES**	82,573	19,873	102,446	

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(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	183,589	0	183,589	A-6 (S)
2	Utility Land & Land Rights	21,699	0	21,699	A-6 (S)
3	Non-Used and Useful	(6,396)	0	(6,396)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(122,373)	0	(122,373)	A-10 (S)
6	CIAC	(72,310)	0	(72,310)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	29,999	0	29,999	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(725)	0	(725)	Vol. II
13	Deferred Taxes	(3,291)	0	(3,291)	C-7 (S)
14	Working Capital Allowance	2,098	0	2,098	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	32,290	0	32,290	

Note: May not cross foot due to rounding.

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SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
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	6,887	34,759	24.71%	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	6,887	34,759		
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	310 (A)	2,658		B-15(S),B-2(S)
10 Provision for Income Taxes	621	(209)	412	2,537 (B)	2,949		B-17(S),B-2(S)3/3
11 Total Operating Expenses	24,385	334	24,719	2,847	27,566		
12 **NET OPERATING INCOME**	3,487	(334)	3,153	4,040	7,193		
13 **RATE BASE**	32,290	0	32,290		32,290		A-2(S)
14 **RATE OF RETURN**	10.80%		9.76%		22.28%		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 complete 1995 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995 (CAPPED RATES)
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 (CAPPED RATES) 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.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	41.02%	D-1(S)	
3	Rate of Return (%)	9.84%	22.28%	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	7,193		
7	*Adjusted Income Under Present Rates*	3,153	3,153	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	24	4,040		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	39	6,577		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	41	6,887		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	39	6,577		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	15	2,537		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	***REVENUE ASSESSMENT FEE (L12 - L10)***	2	310		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	24	4,040		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%

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Note: May not cross foot due to rounding.