

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application for rate ) DOCKET NO. 950495-WS  
increase and increase in service ) ORDER NO. PSC-96-0125-FOF-WS  
availability charges by Southern ) ISSUED: January 25, 1996  
States Utilities, Inc. for )  
Orange-Osceola Utilities, Inc. )  
in Osceola County, and in )  
Bradford, Brevard, Charlotte, )  
Citrus, Clay, Collier, Duval, )  
Highlands, Lake, Lee, Marion, )  
Martin, Nassau, Orange, Osceola, )  
Pasco, Putnam, Seminole, St. )  
Johns, St. Lucie, Volusia, and )  
Washington Counties. )  
\_\_\_\_\_ )

The following Commissioners participated in the disposition of this matter:

SUSAN F. CLARK, Chairman  
J. TERRY DEASON  
JOE GARCIA  
JULIA L. JOHNSON  
DIANE K. KIESLING

ORDER GRANTING REQUEST FOR INTERIM RATES  
AND  
DENYING OFFICE OF PUBLIC COUNSEL'S MOTION TO DISMISS  
AND MOTION TO CAP INTERIM RATES

BY THE COMMISSION:

BACKGROUND

Southern States Utilities, Inc. (SSU or utility) is a Class A utility, which provides water and wastewater service to 152 service areas in 25 counties. In 1994, the utility recorded total company operating revenues of \$23,498,289 and \$16,985,104 for water and wastewater, respectively. The resulting total company net operating income for that same period was \$3,445,315 for water and \$2,690,791 for wastewater. SSU reported that it had 102,514 and 43,131 water and wastewater customers respectively in 1994.

On June 28, 1995, SSU filed an application for approval of interim and final water and wastewater rate increases for 141 service areas in 22 counties, pursuant to Sections 367.081 and 367.082, Florida Statutes. The utility also requested an increase

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in service availability charges, approval of an allowance for funds used during construction (AFUDC) and an allowance for funds prudently invested (AFPI). August 2, 1995, has been established as the official date of filing.

The Office of the Public Counsel (OPC), the Sugarmill Woods Civic Association, Inc., the Spring Hill Civic Association, Inc., the Marco Island Civic Association, Inc., Nassau County Associations, the Concerned Citizens of Lehigh Acres, and Harbor Woods Civic Association have intervened in this docket.

The utility's application for increased final water and wastewater rates is based on the projected twelve-month period ending December 31, 1996. The utility requested a rate of return of 10.32 percent, resulting in additional operating revenues of \$18,137,502 for the utility's combined water and wastewater operations.

The utility's initial interim request was based on a projected test year ending December 31, 1995. The utility requested interim rates which would produce additional revenues of \$7,428,460 for water operations and \$4,920,387 for wastewater operations. By Order No. PSC-95-1327-FOF-WS, issued November 1, 1995, we denied SSU's request for interim rate relief, suspended the proposed final rates, and allowed the utility to file another petition for interim rates. On November 2, 1995, OPC and Sugarmill Woods Civic Association, Inc. filed motions for reconsideration of Order No. PSC-95-1327-FOF-WS which we denied by Order No. PSC-96-0041-FOF-WS, issued January 11, 1996.

SSU filed its supplemental petition for interim revenue relief on November 13, 1995. The utility submitted supplemental information to permit an analysis of uniform, stand alone, and modified stand alone rate design alternatives for the years 1994 (interim), 1995 (interim), and 1996 (final). SSU has not requested any change in the revenue requirements originally requested in the Minimum Filing Requirements (MFRs) or in the interim test year. The utility also provided information for 1994 and 1995 for each individual service area, which facilitates a determination of interim rate relief based on 1994 or 1995 under alternative rate designs.

SSU's interim and final rate filings concern four distinctive groups of facilities: those addressed in the prior rate proceeding, Docket No. 920199-WS (920199-WS Plants); the facilities addressed in Docket No. 920665-WS (Marco Island); the facilities addressed in Docket No. 911108-WS (Lehigh); and those facilities

which have not had a rate proceeding before this Commission prior to the instant filing.

#### INTERIM RATES

Upon review of the information filed in SSU's supplemental petition, we find, pursuant to Section 367.082, Florida Statutes, that the utility has made a prima facie showing that it is entitled to an interim rate increase, and we will grant an interim increase, although a lesser one than that requested by the utility. Therefore, we find it appropriate, on an interim basis, to approve annual water and wastewater revenues of \$28,093,125 and \$20,235,652 respectively, subject to refund with interest. This represents a \$3,111,384 (12.66 percent) increase over water test year revenues, and a \$2,780,553 (15.93 percent) increase over wastewater test year revenues. In determining the interim revenue requirements, we have made several adjustments to the information filed which are discussed below.

#### Test Year

SSU based its original interim revenue request on a projected 1995 test year. The projected year was not based on the historical balances escalated forward but on a separate construction and financial budget. We denied SSU's original interim request because, among other things, the utility's 1995 budget was not self-explanatory and included discretionary projections, and was therefore not reasonable to determine interim rates. We also were concerned that a projected test year methodology was untested and contained an apparent mismatch between rate base and other components.

In its supplemental interim petition, SSU's primary interim request is the same as in its original petition, and is based on the projected test year ended December 31, 1995, utilizing a total jurisdictional uniform revenue requirement and a uniform percentage increase applied to all plants. Section 367.082(1), Florida Statutes, states that upon application by a utility, this Commission may use a projected test year rate base to determine interim rates or revenues subject to refund. In our order denying SSU's first interim request, we acknowledged that the language of Section 367.082(1), regarding interim rates is permissive. Further, Section 367.082(1), does not give any direction as to the implementation of the new provision regarding a utility's request to utilize a projected interim test year. We found in Order No. PSC-95-1327-FOF-WS that the review of a projected test year filing must be made on a case-by-case basis and that sufficient guidelines should be developed for a proper filing. Our order also stated our

concerns regarding the application of the projected interim provision and whether the statute permits the use of a fully projected interim test year or only a projected test year rate base. We stated that to broaden a projected test year to include more than the rate base would exceed the clear meaning of Section 367.082(1). Additionally, we questioned what types of projections should be allowed for interim purposes, and whether projections should only reflect noncontrollable items.

A literal interpretation of the statute permits the use of only the projected balance of rate base. However, to use a projected rate base with historical revenues, expenses, customers and capital structure presents a mismatch. Yet, if the Legislature had intended to include all components of a test year, then the addition of the words "rate base" would have been unnecessary. There is no indication of the Legislature's intention regarding the projected test year rate base. Given our discretion to determine when it may be appropriate to use the projected test year rate base, we find it appropriate to refrain from utilizing a projected interim test year until the statute is clarified. Until that time, we will continue to calculate interim rates on an historical basis. To do otherwise would present a ratemaking mismatch. Accordingly, we find it appropriate to use the historical test year ended December 31, 1994 in our review of SSU's supplemental interim petition.

#### Test Year Revenues

We must next consider the appropriate methodology to calculate test year revenues for the plants included in Docket No. 920199-WS. By Order No. PSC-95-1292-WS-FOF, issued on October 19, 1995, we approved a change from uniform rates to modified stand alone rates in order to comply with the First District Court of Appeal's mandate in that docket. Even though those rates have not been implemented by the utility because of the utility's appeal, they are the final approved rates for those plants.

SSU implemented the uniform rates on September 15, 1993. SSU implemented an index increase pursuant to Section 367.082(4)(a), Florida Statutes, in 1993 and an index and pass-through increase pursuant to Section 367.082(4)(b), Florida Statutes, during 1994. For interim purposes, test year revenues by plant shall be annualized as if the modified stand alone rates had been in effect. Further, consistent with Section 367.082, revenues shall be annualized for the index and pass-through rate changes. These revenues must be imputed in order to implement the appropriate interim revenue requirement.

### Rate Base

We have reviewed the utility's 1994 test year rate base to determine if any adjustments are appropriate for interim purposes. In accordance with Section 367.082, appropriate adjustments shall be made consistent with those made in the last rate proceeding when calculating the interim revenue requirement.

SSU purchased the Lakeside, Spring Gardens, Valencia Terrace facilities in 1995. Because there is no 1994 data to calculate interim revenue requirements, we have not granted interim rates for these facilities. Further, we have excluded facilities in Hernando, Hillsborough and Polk Counties, and the Buenaventura Lakes water and wastewater plants for interim purposes.

Our calculation of the appropriate rate base for each respective facility is depicted on Schedules No. 2-A and 2-B, which are incorporated by reference herein. Those adjustments which are self-explanatory or which are essentially mechanical in nature are reflected on those schedules without further discussion in the body of this Order. The major adjustments are discussed below.

### Used and Useful

For those plants that were included in previous rate proceedings, we verified that adjustments to interim used and useful calculations on a per system basis were made consistent with those prior methodologies. With the exception of dead storage for the plants included in Docket No. 920199-WS, we find that the utility's used and useful adjustments were made as appropriate. In Docket No. 920199-WS, SSU neither requested nor received an allowance for dead storage in the used and useful calculation. SSU, in this docket, however, included an allowance for dead storage for interim purposes. To be consistent with the used and useful methodology used in Docket No. 920199-WS, we have made the appropriate adjustment to rate base for storage capacity.

### Working Capital

SSU calculated its interim working capital allowance for all groupings based on the formula method. This was the method employed in the last rate proceedings for Lehigh, 920199-WS Plants and Marco Island. Therefore, working capital allowance for these facilities will be calculated using the formula approach.

For those plants that have not had a prior rate proceeding before this Commission, we find it appropriate to calculate the working capital allowance using the balance sheet approach. This

is in conformance with Rule 25-30.433(2), Florida Administrative Code, which requires working capital for Class A water and wastewater utilities to be calculated using the balance sheet approach.

Using SSU's 1994 simple average balance sheet, we have calculated the working capital allowance for the total company for interim purposes as \$1,579,317. Using the 1994 customer allocation factors for working capital provided by the utility we allocated this amount to the individual water and wastewater plants that have not had prior rate proceedings before this Commission.

#### Other Adjustments

For the 920199-WS Plants and Marco Island, SSU included two line item adjustments to rate base entitled "Other". One adjustment related to deferred capacity fees for the University Shores wastewater plant. The other related to deferred costs associated with failed attempts to purchase water source land for Marco Island. Neither of these deferred charges were included in the prior 920199-WS Plants or Marco Island rate proceedings. These amounts do not relate to adjustments consistent with the last rate proceeding and shall not be included for interim purposes. Accordingly, we removed \$2,309,387 from the wastewater rate base for University Shores and \$1,465,808 from the Marco Island water rate base.

#### Cost of Capital

Our calculation of the appropriate cost of capital, including our adjustments, is depicted on Schedules Nos. 1-A through 1-D, which are incorporated by reference herein. Those adjustments which are self-explanatory or which are essentially mechanical in nature are reflected on the schedules without further discussion in the body of this Order.

In the prior 920199-WS Plant and Marco Island rate proceedings, the utility imputed an amount for zero-cost preferred stock into the capital structure. We accepted this adjustment in both cases. SSU did not make a preferred stock adjustment for 1994 in this proceeding. The calculated average balance of preferred stock for 1994 would have been \$2,121,800. To comply with Section 367.082's requirement that adjustments be made consistent with those made in the utility's last rate proceeding, we find it appropriate to impute this amount into the 1994 average capital structure for the 920199-WS Plants and Marco Island. This adjustment was not made in the last rate proceeding for Lehigh because at that time, Lehigh was not consolidated with SSU and used

a different capital structure. The same is true for the facilities that have not had rate proceedings before the Commission. Accordingly, we will not impute preferred stock to Lehigh or to those facilities that have not had rate proceedings.

For interim purposes, SSU used its 1995 budgeted capital structure reflecting a cost of equity of 11.19 percent. This was based on the minimum of the range of the last authorized return on equity (ROE) approved for Marco Island. Section 367.082(5)(a)3, Florida Statutes, states that the required rate of return used to calculate an interim increase shall be the minimum of the range of the last authorized rate of return on equity used in the most recent individual rate proceeding of the utility or regulated company. [emphasis added] Further, an interim decrease shall use the maximum of the last authorized range. We hold that if an individual facility was included in a group for its last rate proceeding, then those facilities shall be similarly grouped to determine adjustments consistent with the last rate proceeding.

Based upon the last authorized range of ROE, we find the interim ROE to be 11.14 percent for the 920199-WS Plants and 11.19 percent for Marco Island. Although the range of ROE for Lehigh in its previous rate proceeding was higher than the ROE of 11.19 percent requested in this docket, we will grant the lower rate requested by the utility. This treatment is consistent with our past decisions in interim rate proceedings. For the facilities that have not yet had a rate proceeding before the Commission, we have used the leverage graph to determine the minimum of the range for the interim cost of equity. Based on SSU's 1994 equity ratio and the current leverage graph, we find the ROE for those facilities to be 10.79 percent.

Investment Tax Credits (ITCs) may be addressed by two ratemaking methods: Option 1, wherein the ITCs are assigned a cost rate of zero in capital structure and the amortization of these ITCs is reflected below the line; and Option 2, wherein the weighted cost of investor sources of capital is assigned as the cost rate for ITCs in the capital structure and the amortization of ITCs is reflected as a reduction to above the line income tax expense.

In Docket No. 920199-WS, SSU, treated its ITCs as Option 2. In this filing, SSU treated all of its ITCs as Option 2, as if it had filed an election under Section 46(f)2 of the Internal Revenue Code (IRC). SSU was and has always been an Option 2 company. However, the Deltona systems, when purchased by SSU, were Option 1 companies. Consequently, by Order No. PSC-93-0423-FOF-WS, issued March 22, 1993, in Docket No. 920199-WS, we recognized this mix and

blended the ITCs of the Option 1 companies with the those of the Option 2 companies to calculate a 2.22 percent cost rate. We also made adjustments to remove the ITC amortization from income tax expense for the Deltona systems.

In order to be consistent with the last rate proceeding for the 920199-WS Plants, we find that similar adjustments are appropriate. However, the breakdown necessary to make these adjustments was not contained in the utility's filing. For this reason, we find it appropriate to use the same 2.22 percent cost rate for interim purposes. We further find that the ITC amortization for the Deltona systems shall be removed from income tax expense. We believe that this is the most reasonable treatment based on the information available.

In the Lehigh rate proceeding, we treated the ITCs in the capital structure as Option 1. At the time of the Lehigh rate proceeding, Lehigh had a separate capital structure and was not consolidated with SSU. For interim purposes in this docket, we find that, to be consistent with Lehigh's last rate proceeding, the ITCs in the capital structure shall be reflected as zero cost with no reduction to income tax expense.

In the Marco Island rate proceeding, we treated the ITCs as Option 2 with no discussion as to why it was not consistent with the treatment in Docket No. 920199-WS. To be consistent with Marco Island's last rate proceeding, we shall treat ITCs in the capital structure as Option 2 for interim purposes. For the groups that have not had a rate proceeding before this Commission, we shall treat those ITCs as Option 2 for interim, which is consistent with the utility's request.

#### Net Operating Income

Our calculation of net operating income for each respective facility is depicted on Schedules Nos. 3-A and 3-B, which are incorporated by reference herein. Other than to adjust all components to the 1994 amounts, the adjustments to depreciation expense for used and useful, and the adjustments to ITC amortization discussed above, we have not made any other adjustments to operating income.



### Revenue Requirement

We have calculated the interim revenue requirement for each water and wastewater facility in accordance with the interim statute and Commission practice. For those plants that appear to be underearning, we determined the revenue requirements using the minimum of the last authorized rate of return. Consistent with the interim statute, for those plants that appear to be overearning, we used the maximum of the last authorized rate of return.

In order to determine if any revenues should be limited to those amounts requested by the utility, we analyzed SSU's total interim request as opposed to a per plant basis. This is consistent with the method SSU used to determine its interim revenue requirements. As such, SSU reflected its requested revenues per plant as a fall-out of requested rates using several different methodologies. If we were to limit revenues on a per plant basis, the utility would not receive recovery of its 1994 operating expenses and an opportunity to earn a fair return on its investment. Our comparison of total revenues requested by SSU using either the projected 1995 uniform or the historical 1994 modified stand alone method indicates that the approved interim revenue requirements are less than those requested by the utility. Therefore, no limitation of revenues is necessary.

Based upon recovery of actual operating expenses for the year ended December 31, 1994, and the cost of capital on an average rate base, we find that it is appropriate on an interim basis to increase the utility's annual revenue requirement by \$3,111,384 (12.66 percent) for the water plants and \$2,780,553 (15.93 percent) for the wastewater plants. This results in annual revenues of \$28,093,125 and \$20,235,652 for the water and wastewater plants, respectively. Schedule A, which is attached to this Order and incorporated by reference, indicates the approved interim revenue requirements for each individual plant.

### Interim Rates

The interim rates are designed to allow the utility the opportunity to generate operating revenues of \$28,093,125 and \$20,235,652 for the respective water and wastewater facilities. Our method of calculation is discussed below. The existing rates, and the approved rates for each respective facility are indicated on Schedule No. 4, which is attached to this Order and incorporated by reference herein. We find these rates to be fair, just and reasonable.

SSU requested interim rates based on a uniform increase percentage applied to the rates in effect at the time of filing. This included a uniform increase to the uniform rates for the water and wastewater plants that were previously grouped in Docket No. 920199-WS, as well as the individual rates for the remaining plants. Pursuant to Order No. PSC-95-1327-FOF-WS, SSU filed a supplemental interim application which included information necessary to calculate interim increases and rate design alternatives for all plants.

Pursuant to Order No. PSC-95-1292-FOF-WS, issued October 19, 1995, in response to the Court's mandate in Docket No. 920199-WS, we ordered SSU to implement a modified (capped) stand alone rate structure for those plants. Consistent with the First District Court of Appeal's mandate and Order No. PSC-95-1292-FOF-WS, we find it appropriate to base interim rates on a modified stand alone (capped) rate structure for the water and wastewater service areas that were previously included in Docket No. 920199-WS. Our only exception in that regard concerns the water base facility charges (BFCs) for Pine Ridge and Sugarmill Woods. On November 3, 1995, SSU filed a motion for reconsideration of Order No. PSC-95-1292-FOF-WS, alleging as one of its grounds that we erred by requiring the utility to reduce the BFC rates for the Pine Ridge and Sugarmill Woods' water customers on 1-inch meters to the applicable 5/8 inch x 3/4 inch BFC rates. However, for interim rates, we relied upon 1994 billing determinants.

In its supplemental interim petition, SSU alleges that our practice prohibits SSU from redesigning rates and instead requires the utility to apply a percentage increase to existing rates. While we agree that a utility should not redesign rate structure, we do not agree that the only alternative is to apply a percentage increase to existing rates. We approved a methodology to calculate rate structure in Order No. PSC-95-1292-FOF-WS. Therefore, it is appropriate and in keeping with our practice to utilize the same methodology previously approved for this utility.

Order No. PSC-95-1292-FOF-WS held that the rates in that docket shall be developed based on a water benchmark of \$52.00 and a wastewater benchmark of \$65.00. The new rates approved by Order No. PSC-95-1292-FOF-WS included the index and pass through increases implemented since our original decision in Docket No. 920199-WS. However, the record in that docket indicates little or no evidence on the treatment of index and pass-through increases as applied to the benchmarks. While we have applied the index and pass throughs to calculate the overall revenue requirement, we have not applied the index and pass-throughs to increase the benchmarks of \$52.00 and \$65.00. For interim purposes we used the methodology

and the benchmark caps that were supported by the record in Docket No. 920199-WS. This methodology applied the plant specific revenue requirements, less miscellaneous service revenues, and applied the \$52 water and \$65 wastewater benchmarks. The index and pass-through rate increases are included in the plant specific revenue requirements and applied consistent with our previous decision. If the modified stand alone rate structure is pursued in the instant docket, the issue of subsequent pass-through and index increase will be addressed at the appropriate time.

We further find it appropriate to approve interim revenue increases for the remaining 11 water and wastewater plants which were not part of Docket No. 920199-WS. Those increases are set forth as follows:

<u>Water</u>	<u>% Increase Excluding Misc. Service Revenue</u>
Deep Creek	0.43%
Lehigh	16.61%
Geneva Lake Estates	6.73%
Keystone Club Estates	62.75%
Marco Island	8.29%
Palm Valley	561.25%
Remington Forest	111.81%

  

<u>Wastewater</u>	<u>% Increase Excluding Misc. Service Revenue</u>
Enterprise	62.10%
Lehigh	18.90%
Marco Island	18.19%
Tropical Isles	184.71%

SSU's Enterprise water plant and Deep Creek wastewater plant indicate possible overearnings for the test year ended December 31, 1994. These amounts shall be considered amounts held subject to refund, and will not be treated as interim decreases in revenue for these two plants.

Effective Date

The interim rates shall be effective for service rendered on or after the stamped approval date on the tariff sheets provided customers have received notice. The revised tariff sheets will be approved upon our staff's verification that the tariff sheets are consistent with this decision, that the proposed notice to the

customers of the approved increase is adequate and the required security has been filed. The utility shall provide proof of the date notice was given within 10 days after the date of notice.

Security for Refund

Pursuant to Section 367.082, Florida Statutes, the excess of interim rates over the previously authorized rates shall be collected under guarantee subject to refund with interest. We have calculated the amount of potential refunds in this case to be \$5,864,375. Furthermore, SSU's Enterprise water plant and Deep Creek wastewater plant may have overearned for the test year ended December 31, 1994. These amounts shall be held subject to refund, and are not considered as interim decreases in revenue. The above amount of potential refunds includes these potential overearnings. A review of the utility's financial statements indicates that the utility cannot support a corporate undertaking. Therefore, we find it appropriate to require the utility to provide a letter of credit, bond, or escrow agreement to guarantee the funds collected subject to refund.

If the security provided is an escrow account, said account shall be established between the utility and an independent financial institution pursuant to a written escrow agreement. The Commission shall be a party to the written escrow agreement and a signatory to the escrow account. The written escrow agreement shall state the following: that the account is established at the direction of this Commission for the purpose set forth above, that no withdrawals of funds shall occur without the prior approval of the Commission through the Director of the Division of Records and Reporting, that the account shall be interest bearing, that information concerning the escrow account shall be available from the institution to the Commission or its representative at all times, and that pursuant to Cosentino v. Elson, 263 So. 2d 253 (Fla. 3d. DCA 1972), escrow accounts are not subject to garnishments.

The utility shall deposit the funds to be escrowed, \$586,438 into the escrow account each month. Regardless, if a refund to the customers is required, all interest earned by the escrow account shall be distributed to the customers. If a refund to the customers is not required, the interest earned by the escrow account shall revert to the utility.

If the security provided is a bond or a letter of credit, said instrument shall be in the amount as stated above. If the utility chooses a bond as security, the bond shall state that it will be released or shall terminate upon subsequent order of the Commission

addressing overearnings or requiring a refund. If the utility chooses to provide a letter of credit as security, the letter of credit shall state that it is irrevocable for the period it is in effect and that it will be in effect until a final Commission order is rendered addressing overearnings or requiring a refund.

Irrespective of the type of security provided, the utility shall keep an accurate and detailed account of all monies it receives. Pursuant to Rule 25-30.360(6), Florida Administrative Code, the utility shall provide a report by the 20th of each month indicating the monthly and total revenue collected subject to refund. Should a refund be required, the refund should be with interest and undertaken in accordance with Rule 25-30.360, Florida Administrative Code.

In no instance shall maintenance and administrative costs associated with any refund be borne by the customers. The costs are the responsibility of, and shall be borne by, the utility.

OPC'S MOTION TO DISMISS

By Order No. PSC-95-1327-FOF-WS, we denied the utility's first petition for interim rates and also denied OPC's motion to dismiss SSU's first interim petition. On December 4, 1995, OPC filed a motion to dismiss the utility's November 13, 1995 supplemental interim petition. OPC contended that SSU's supplemental petition was another request for the same rates that we rejected in Order No. PSC-95-1327-FOF-WS. OPC's motion to dismiss requested that we deny SSU's supplemental petition for interim rate relief because while SSU's petition includes alternate rate proposals, it does not actually request any of those alternate rates. SSU filed a response to OPC's motion on December 11, 1995. SSU contended that OPC does not have standing to participate in the interim decision and that OPC's motion should be denied on its merits.

We considered OPC's motion to dismiss SSU's first petition for interim rates in Order No. PSC-95-1327-FOF-WS. We held that because the utility has a statutory right to request interim rates OPC's motion was inappropriate. Therefore we denied OPC's motion and its request for oral argument (Order at page 8). We find it appropriate to deny OPC's instant motion to dismiss for the same reasons set forth in Order No. PSC-95-1327-FOF-WS. The interim statute establishes entitlement to interim rates if the utility makes the prima facie showing as set forth in the statute. The utility must meet certain requirements in order to establish this prima facie case. Section 367.082, Florida Statutes, and the Commission's procedures do not contemplate parties filing a

response or motion regarding a utility's request for interim rates such as the one filed by OPC.

Even if we had chosen to consider the matters contained in OPC's motion, we would have denied the motion. SSU requested interim rate relief based upon either a projected 1995 test year or historical 1994 test year, and provided rate design alternates for both test years. Moreover, Order No. PSC-95-1327-FOF-WS stated that because of the unique circumstances of this proceeding, the utility was permitted to file another interim petition. The fact that SSU has again requested interim rates that were rejected in the first interim order as an alternative in its supplemental petition would not justify a dismissal of the request. We have considered the utility's interim petition on its own merits and determined what interim rate relief should be granted to the utility.

OPC'S MOTION TO CAP SSU'S INTERIM RATES

By Order No. PSC-95-1327-FOF-WS, we stated that OPC's motion to cap interim rates in SSU's first interim filing was moot, and found that the portion of the motion addressing final rates was premature. On December 4, 1995, OPC filed a Motion to Cap SSU's Maximum Interim Rates in this Proceeding regarding SSU's supplemental interim filing.

OPC's motion referred to its first motion to cap interim rates and other motions, and adopted the arguments contained in those motions. OPC argued that because the new notice that SSU intends to submit to its customers only includes the interim rates that have been proposed by SSU and rejected by this Commission, we should cap SSU's interim rate to the highest rate shown in the new notice.

In its December 11, 1995 response, SSU contended that OPC's motion ran contrary to OPC's public agreement with the supplemental rate case notice. SSU objected to OPC's reference to motions which have already been addressed and denied, argued that OPC lacked standing to participate in an interim rate determination, and that because Section 367.082(2)(a), Florida Statutes, states that the Commission "shall authorize" rates which will allow the minimum rate of return, OPC cannot request rates contrary to that statute.

For the same reasons set forth herein regarding OPC's motion to dismiss, and those contained in Order No. PSC-95-1327-FOF-WS, we find it appropriate to deny OPC's motion to cap rates. Section 367.082, Florida Statutes, and our procedures do not contemplate a

filing such as the one made by OPC. Even if we were to consider the merits of OPC's motion, OPC's motion would also be denied.

We note initially that it is difficult to determine exactly what relief OPC has sought in its motion, and the grounds upon which it is sought. Argument regarding previous motions is inappropriate, as individual motions for reconsideration should have been filed with respect to each motion. Furthermore, OPC's general reference to those motions without specific discussion provided no direction for our decision.

Section 367.082(2)(a), Florida Statutes, permits a utility to "earn the minimum of the range of rate of return calculated in accordance with subparagraph (5)(b)2." If a utility makes a prima facie showing that it is entitled to interim rate relief, we shall set a rate for the utility which is sufficient to provide it with the opportunity to earn the minimum of the range of rate of return. To do anything other than calculating the rate of return as set forth in the interim statute would be inappropriate.

The issue of proper noticing has already been raised and addressed in Order No. PSC-95-1453-FOF-WS, issued November 28, 1995. The proposed notice was discussed by the Commission and the parties at an agenda conference, and the final, approved copy of the notice was attached to Order No. PSC-95-1453-FOF-WS. Any concerns OPC had over the proposed rates should have been addressed at that time.

Based on the foregoing, it is, therefore,

ORDERED by the Florida Public Service Commission that the request for interim increase in water and wastewater rates by Southern States Utilities, Inc., is hereby granted as set forth in the body of this Order. It is further

ORDERED that each of the findings made in the body of this Order is hereby approved in every respect. It is further

ORDERED that all matters contained in the schedules attached to this Order are by reference incorporated herein. It is further

ORDERED that the increased water and wastewater rates approved herein are subject to refund with interest pending the outcome of this proceeding. It is further

ORDERED that Southern States Utilities, Inc. shall guarantee the interim funds collected subject to refund as set forth in the body of this Order. It is further

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ORDERED that the interim water and wastewater rates shall be effective for meter readings on or after 30 days from the stamped approval date on the revised tariff sheets for all systems. It is further

ORDERED that the revised tariff sheets will be approved upon Commission staff's verification that the tariff sheets are consistent with our decision, the appropriate security has been filed to guarantee any potential refund, and the proposed customer notice is adequate. It is further

ORDERED that Southern States Utilities, Inc. shall provide a report on the 20th day after each monthly billing indicating the monthly and total revenue collected subject to refund, pursuant to Rule 25-30.360(6), Florida Administrative Code. It is further

ORDERED that the Motion to Dismiss and Motion to Cap SSU's Maximum Interim and Final Rates in this Proceeding to the Rates Requested by SSU filed by the Office of Public Counsel are hereby denied.

By ORDER of the Florida Public Service Commission, this 25th day of January, 1996.

BLANCA S. BAYÓ, Director  
Division of Records and Reporting

by: Kay Flynn  
Chief, Bureau of Records

( S E A L )

MEO

DISSENT

Commissioner Deason dissents as to the decision to approve interim rates on the basis that SSU's filing is deficient in that it does not allow the Commission to make an independent determination of the system-by-system interim revenue requirement.



CONCURRENCE

Commissioner Deason concurs in the result but dissents from the aspect of the decision regarding OPC's motion to dismiss that would stand for the proposition that a statutory intervenor does not have standing to respond to a petition for interim rate relief. Such a result is not contemplated in Chapter 120, Florida Statutes, the Rules of Civil Procedure, Chapter 25, Florida Administrative Code, or Chapter 367, Florida Statutes.

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by this order, which is intermediate in nature, may request judicial review by the Florida Supreme Court, in the case of an electric, gas or telephone utility, or the First District Court of Appeal, in the case of a water or wastewater utility. Citizens of the State of Florida v. Mayo, 316 So.2d 262 (Fla. 1975), states that an order on interim rates is not final nor reviewable until a final order is issued. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.

SOUTHERN STATES UTILITIES, INC. DOCKET NO. 950495-WS		ATTACHMENT PAGE 1 OF 3			
SUMMARY OF WATER OPERATING REVENUES BY PLANT		ADJUSTED TY 1994 MODIFIED STAND ALONE	\$ INCREASE	% INCREASE	REVENUE REQUIREMENT
1	AMELIA ISLAND	471,982	(6,539)	-1.39%	465,443
2	APACHE SHORES	36,923	3,994	10.82%	40,917
3	APPLE VALLEY	171,195	114,507	66.89%	285,702
4	BAY LAKE ESTATES	26,292	7,460	28.38%	33,752
5	BEACON HILLS	587,093	138,154	23.53%	725,247
6	BEECHER'S POINT	33,781	24,252	71.79%	58,033
7	BURNT STORE	349,371	132,772	38.00%	482,143
8	CARLTON VILLAGE	28,209	11,890	42.15%	40,099
9	CHULUOTA	255,687	12,145	4.75%	267,832
10	CITRUS PARK	66,881	5,626	8.41%	72,507
11	CITRUS SPRINGS	507,961	(2,734)	-0.54%	505,227
12	CRYSTAL RIVER HIGHLANDS	34,111	(11,924)	-34.96%	22,187
13	DAETWYLER SHORES	36,424	10,997	30.19%	47,421
14	DELTONA	4,432,793	216,193	4.88%	4,648,986
15	DOL RAY MANOR	32,333	14,199	43.92%	46,532
16	DRUID HILLS	80,778	35,399	43.82%	116,177
17	EAST LAKE HARRIS ESTATES	29,921	5,997	20.04%	35,918
18	FERN PARK	43,745	6,357	14.53%	50,102
19	FERN TERRACE	24,639	11,819	47.97%	36,458
20	FISHERMAN'S HAVEN	27,062	14,129	52.21%	41,191
21	FOUNTAINS	25,365	24,366	96.06%	49,731
22	FOX RUN	59,941	40,402	67.40%	100,343
23	FRIENDLY CENTER	7,062	564	7.99%	7,626
24	GOLDEN TERRACE	27,847	8,574	30.79%	36,421
25	GOSPEL ISLAND ESTATES	5,011	3,693	73.70%	8,704
26	GRAND TERRACE	52,815	(17,591)	-33.31%	35,224
27	HARMONY HOMES	20,070	7,174	35.74%	27,244
28	HERMITS COVE	47,019	21,423	45.56%	68,442
29	HOBBY HILLS	26,666	(3,198)	-11.99%	23,468
30	HOLIDAY HAVEN	29,321	12,386	42.24%	41,707
31	HOLIDAY HEIGHTS	18,275	5,811	31.80%	24,086
32	IMPERIAL MOBILE TERRACE	41,048	15,940	38.83%	56,988
33	INTERCESSION CITY	110,139	(5,142)	-4.67%	104,997
34	INTERLACHAN LAKES/PARK MANO	61,497	13,745	22.35%	75,242
35	JUNGLE DEN	26,696	488	1.83%	27,184
36	KEYSTONE HEIGHTS	264,168	62,230	23.56%	326,398
37	KINGSWOOD	17,944	(1,335)	-7.44%	16,609
38	LAKE AJAY ESTATES	76,047	7,137	9.39%	83,184
39	LAKE BRANTLEY	18,363	5,008	27.27%	23,371
40	LAKE CONWAY PARK	23,870	4,954	20.75%	28,824
41	LAKE HARRIET ESTATES	50,753	20,994	41.36%	71,747
42	LAKEVIEW VILLAS	6,667	1,047	15.71%	7,714
43	LEILANI HEIGHTS	78,803	32,400	41.11%	111,203
44	LEISURE LAKES	49,398	12,591	25.49%	61,989
45	MARCO SHORES	150,693	103,696	68.81%	254,389
46	MARION OAKS	929,861	(29,829)	-3.21%	900,032
47	MEREDITH MANOR	147,112	30,929	21.02%	178,041
48	MORNINGVIEW	16,021	4,974	31.05%	20,995
49	OAK FOREST	34,462	1,038	3.01%	35,500
50	OAKWOOD	48,959	(170)	-0.35%	48,789
51	PALISADES COUNTRY CLUB	55,226	4,995	9.04%	60,221
52	PALM PORT	24,859	7,007	28.18%	31,866

SOUTHERN STATES UTILITIES, INC. DOCKET NO. 950495-WS		ATTACHMENT PAGE 2 OF 3		
SUMMARY OF WATER OPERATING REVENUES BY PLANT	ADJUSTED TY 1994 MODIFIED STAND ALONE	\$ INCREASE	% INCREASE	REVENUE REQUIREMENT
53 PALM TERRACE	409,544	(90,193)	-22.02%	319,351
54 PALMS MOBILE HOME PARK	11,084	20,176	182.03%	31,260
55 PICCIOLA ISLAND	25,419	32,072	126.17%	57,491
56 PINE RIDGE	247,885	88,191	35.58%	336,076
57 PINE RIDGE ESTATES	86,923	(11,180)	-12.86%	75,743
58 PINEY WOODS	42,216	23,161	54.86%	65,377
59 POINT O'WOODS	90,115	21,644	24.02%	111,759
60 POMONA PARK	41,726	15,043	36.05%	56,769
61 POSTMASTER VILLAGE	54,019	8,408	15.57%	62,427
62 QUAIL RIDGE	10,486	13,250	126.36%	23,736
63 RIVER GROVE	40,349	(400)	-0.99%	39,949
64 ROSEMONT/ROLLING GREEN	73,467	10,688	14.55%	84,155
65 SALT SPRINGS	164,490	(58,214)	-35.39%	106,276
66 SAMIRA VILLAS	5,699	(1,567)	-27.49%	4,132
67 SILVER LAKE EST./WESTERN SHORE	189,136	86,965	45.98%	276,101
68 SILVER LAKE OAKS	13,413	5,651	42.13%	19,064
69 SKYCREST	24,577	29,830	121.37%	54,407
70 STONE MOUNTAIN	6,609	3,734	56.50%	10,343
71 ST. JOHNS HIGHLANDS	19,388	6,532	33.69%	25,920
72 SUGAR MILL	191,177	4,848	2.54%	196,025
73 SUGARMILL WOODS	366,979	260,678	71.03%	627,657
74 SUNNY HILLS	162,354	35,980	22.16%	198,334
75 SUNSHINE PARKWAY	64,020	(2,638)	-4.12%	61,382
76 TROPICAL PARK	122,384	43,984	35.94%	166,368
77 UNIVERSITY SHORES	714,706	84,601	11.84%	799,307
78 VENETIAN VILLAGE	27,939	18,661	66.79%	46,600
79 WELAKA/SARATOGA HARBOUR	44,295	(1,738)	-3.92%	42,557
80 WESTMONT	31,883	9,392	29.46%	41,275
81 WINDSONG	39,325	3,753	9.54%	43,078
82 WOODMERE	291,821	40,161	13.76%	331,982
83 WOOTENS	6,894	2,180	31.63%	9,074
84 ZEPHYR SHORES	59,357	71,130	119.83%	130,487
<b>TOTAL PLANTS-DKT # 920199-WS</b>	<b>13,508,838</b>	<b>1,915,778</b>	<b>14.18%</b>	<b>15,424,616</b>
85 DEEP CREEK	1,484,982	6,357	0.43%	1,491,339
86 ENTERPRISE	69,760	(40,643)	-58.26%	29,117
87 GENEVA LAKE ESTATES	29,926	1,980	6.62%	31,906
88 KEYSTONE CLUB ESTATES	34,502	20,979	60.81%	55,481
89 LEHIGH	2,022,010	327,099	16.18%	2,349,109
90 MARCO ISLAND	7,775,539	642,909	8.27%	8,418,448
91 PALM VALLEY	40,177	219,448	546.20%	259,625
92 REMINTON FOREST	16,007	17,477	109.18%	33,484
<b>TOTAL OTHER PLANTS</b>	<b>11,472,903</b>	<b>1,195,607</b>	<b>10.42%</b>	<b>12,668,510</b>
<b>TOTAL ALL PLANTS (950495-WS)</b>	<b>24,981,741</b>	<b>3,111,384</b>	<b>12.45%</b>	<b>28,093,125</b>

SOUTHERN STATES UTILITIES, INC. DOCKET NO. 950495-WS		ATTACHMENT PAGE 3 OF 3			
SUMMARY OF WASTEWATER OPERATING REVENUES BY PLANT		ADJUSTED TY 1994 MODIFIED STAND ALON	\$ INCREASE	% INCREASE	REVENUE REQUIREMENT
1	AMELIA ISLAND	895,699	140,704	15.71%	1,036,403
2	APACHE SHORES	35,335	9,063	25.65%	44,398
3	APPLE VALLEY	54,988	23,275	42.33%	78,263
4	BEACON HILLS	1,094,192	30,947	2.83%	1,125,139
5	BEECHER'S POINT	31,680	20,089	63.41%	51,769
6	BURNT STORE	206,521	(36,799)	-17.82%	169,722
7	CHULUOTA	92,544	206,425	223.06%	298,969
8	CITRUS PARK	175,791	3,163	1.80%	178,954
9	CITRUS SPRINGS	181,700	133,328	73.38%	315,028
10	DELTONA	2,368,521	844,046	35.64%	3,212,567
11	FISHERMAN'S HAVEN	51,558	55,338	107.33%	106,896
12	FLORIDA CENTRAL COMMERCE PAR	157,830	17,246	10.93%	175,076
13	FOX RUN	60,095	71,421	118.85%	131,516
14	HOLIDAY HAVEN	39,985	51,199	128.05%	91,184
15	JUNGLE DEN	64,523	28,524	44.21%	93,047
16	LEILANI HEIGHTS	169,733	30,623	18.04%	200,356
17	LEISURE LAKES	33,915	4,965	14.64%	38,880
18	MARCO SHORES	144,216	2,821	1.96%	147,037
19	MARION OAKS	682,215	(10,821)	-1.59%	671,394
20	MEREDITH MANOR	17,428	1,921	11.02%	19,349
21	MORNINGVIEW	26,585	3,566	13.41%	30,151
22	PALM PORT	39,503	30,397	76.95%	69,900
23	PALM TERRACE	287,594	(1,116)	-0.39%	286,478
24	PARK MANOR	32,355	(5,920)	-18.30%	26,435
25	POINT O'WOODS	70,424	1,225	1.74%	71,649
26	SALT SPRINGS	99,831	(11,193)	-11.21%	88,638
27	SILVER LAKE OAKS	16,016	8,442	52.71%	24,458
28	SOUTH FORTY	78,009	23,003	29.49%	101,012
29	SUGAR MILL	195,177	10,465	5.36%	205,642
30	SUGARMILL WOODS	509,487	(40,915)	-8.03%	468,572
31	SUNNY HILLS	105,723	10,626	10.05%	116,349
32	SUNSHINE PARKWAY	97,406	51,378	52.75%	148,784
33	UNIVERSITY SHORES	1,407,465	176,934	12.57%	1,584,399
34	VENETIAN VILLAGE	58,628	(15,021)	-25.62%	43,607
35	WOODMERE	601,168	112,319	18.68%	713,487
36	ZEPHYR SHORES	87,669	73,169	83.46%	160,838
	<b>TOTAL PLANTS-DKT # 920199-WS</b>	<u>10,271,509</u>	<u>2,054,835</u>	<u>20.01%</u>	<u>12,326,344</u>
37	DEEP CREEK	1,692,494	(369,521)	-21.83%	1,322,973
38	ENTERPRISE	47,208	29,314	62.10%	76,522
39	LEHIGH	2,461,884	465,296	18.90%	2,927,180
40	MARCO ISLAND	2,946,794	536,046	18.19%	3,482,840
41	TROPICAL ISLES	35,210	64,583	183.42%	99,793
	<b>TOTAL OTHER PLANTS</b>	<u>7,183,590</u>	<u>725,718</u>	<u>10.10%</u>	<u>7,909,308</u>
	<b>TOTAL ALL PLANTS (950495-WS)</b>	<u>17,455,099</u>	<u>2,780,553</u>	<u>15.93%</u>	<u>20,235,652</u>

**SSU/PLANTS FROM DOCKET 920199**  
**CAPITAL STRUCTURE**  
**INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 1-A**  
**DOCKET NO. 950495-WS**

DESCRIPTION	TOTAL CAPITAL	SPECIFIC ADJUSTMENTS (EXPLAIN)	PRO RATA ADJUSTMENTS	CAPITAL RECONCILED TO RATE BASE	RATIO	COST RATE	WEIGHTED COST
<b>PER UTILITY 1995</b>							
1 LONG TERM DEBT	\$ 106,133,768	\$ 0	\$(32,634,241)	73,499,527	56.66%	8.91%	5.05%
2 SHORT-TERM DEBT	0	0	0	0	0.00%	0.00%	0.00%
3 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
4 COMMON EQUITY	79,582,081	0	(24,470,070)	55,112,011	42.49%	11.19%	4.75%
5 CUSTOMER DEPOSITS	1,686,596	0	(518,598)	1,167,998	0.90%	6.00%	0.05%
6 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
7 DEFERRED ITC'S-WTD COST	1,381,613	0	(424,821)	956,792	0.74%	9.86%	0.07%
8 ADJUSTMENT FOR GAS	(1,480,794)	0	455,317	(1,025,477)	-0.79%	11.19%	-0.09%
9 TOTAL CAPITAL	\$ <u>187,303,264</u>	\$ 0	<u>\$(57,592,413)</u>	<u>129,710,851</u>	<u>100.00%</u>		<u>9.84%</u>
<b>PER COMMISSION 1994</b>							
10 LONG TERM DEBT	\$ 108,538,089	\$ 0	\$(77,547,837)	30,990,252	57.14%	8.97%	5.13%
11 SHORT-TERM DEBT	0	0	0	0	0.00%	0.00%	0.00%
12 PREFERRED STOCK	0	2,121,800	(1,515,975)	605,825	1.12%	0.00%	0.00%
13 COMMON EQUITY	77,841,709	0	(55,616,017)	22,225,692	40.98%	11.14%	4.57%
14 CUSTOMER DEPOSITS	1,692,993	0	(1,209,603)	483,390	0.89%	6.00%	0.05%
15 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
15 DEFERRED ITC'S-WTD COST	1,250,895	0	(893,734)	357,161	0.66%	2.22%	0.01%
16 ADJUSTMENT FOR GAS	(1,494,363)	0	1,067,686	(426,677)	-0.79%	11.14%	-0.09%
17 TOTAL CAPITAL	\$ <u>187,829,323</u>	\$ <u>2,121,800</u>	<u>\$(135,715,479)</u>	<u>54,235,644</u>	<u>100.00%</u>		<u>9.67%</u>
<b>RANGE OF REASONABLENESS</b>					<b>LOW</b>	<b>HIGH</b>	
RETURN ON EQUITY					<u>11.14%</u>	<u>13.14%</u>	
OVERALL RATE OF RETURN					<u>9.67%</u>	<u>10.49%</u>	

SSU/ LEHIGH  
 CAPITAL STRUCTURE  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 1 - B  
 DOCKET NO. 950495-WS

DESCRIPTION	TOTAL CAPITAL	SPECIFIC ADJUSTMENTS (EXPLAIN)	PRO RATA ADJUSTMENTS	CAPITAL RECONCILED TO RATE BASE	RATIO	COST RATE	WEIGHTED COST
<b>PER UTILITY 1995</b>							
1 LONG TERM DEBT	\$ 106,133,768	\$ 0	\$(32,634,241)	73,499,527	56.66%	8.91%	5.05%
2 SHORT-TERM DEBT	0	0	0	0	0.00%	0.00%	0.00%
3 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
4 COMMON EQUITY	79,582,081	0	\$(24,470,070)	55,112,011	42.49%	11.19%	4.75%
5 CUSTOMER DEPOSITS	1,686,596	0	\$(518,598)	1,167,998	0.90%	6.00%	0.05%
6 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
7 DEFERRED ITC'S-WTD COST	1,381,613	0	\$(424,821)	956,792	0.74%	9.86%	0.07%
8 ADJUSTMENT FOR GAS	\$(1,480,794)	0	455,317	\$(1,025,477)	-0.79%	11.19%	-0.09%
9 TOTAL CAPITAL	\$ <u>187,303,264</u>	\$ 0	\$(57,592,413)	<u>129,710,851</u>	<u>100.00%</u>		<u>9.84%</u>
<b>PER COMMISSION 1994</b>							
10 LONG TERM DEBT	\$ 108,538,089	\$ 0	\$(100,898,734)	7,639,355	57.79%	8.97%	5.18%
11 SHORT-TERM DEBT	0	0	0	0	0.00%	0.00%	0.00%
12 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
13 COMMON EQUITY	77,841,709	0	\$(72,362,891)	5,478,818	41.44%	11.19%	4.64%
14 CUSTOMER DEPOSITS	1,692,993	0	\$(1,573,833)	119,160	0.90%	6.00%	0.05%
15 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
15 DEFERRED ITC'S-WTD COST	1,250,895	0	\$(1,162,852)	88,043	0.67%	0.00%	0.00%
16 ADJUSTMENT FOR GAS	\$(1,494,363)	0	1,389,184	\$(105,179)	-0.80%	11.19%	-0.09%
17 TOTAL CAPITAL	\$ <u>187,829,323</u>	\$ 0	\$(174,609,127)	<u>13,220,196</u>	<u>100.00%</u>		<u>9.79%</u>
RANGE OF REASONABLENESS					<u>LOW</u>	<u>HIGH</u>	
RETURN ON EQUITY					<u>11.44%</u>	<u>13.44%</u>	
OVERALL RATE OF RETURN					<u>9.89%</u>	<u>10.72%</u>	

SSU/ MARCO ISLAND  
CAPITAL STRUCTURE  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 1-C  
DOCKET NO. 950495-WS

ORDER NO. PSC-96-0125-FOF-WS  
DOCKET NO. 950495-WS  
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DESCRIPTION	TOTAL CAPITAL	SPECIFIC ADJUSTMENTS (EXPLAIN)	PRO RATA ADJUSTMENTS	CAPITAL RECONCILED TO RATE BASE	RATIO	COST RATE	WEIGHTED COST
<b>PER UTILITY 1995</b>							
1 LONG TERM DEBT	\$ 106,133,768	\$ 0	\$(32,634,241)	73,499,527	56.66%	8.91%	5.05%
2 SHORT-TERM DEBT	0	0	0	0	0.00%	0.00%	0.00%
3 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
4 COMMON EQUITY	79,582,081	0	(24,470,070)	55,112,011	42.49%	11.19%	4.75%
5 CUSTOMER DEPOSITS	1,686,596	0	(518,598)	1,167,998	0.90%	6.00%	0.05%
6 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
7 DEFERRED ITC'S-WTD COST	1,381,613	0	(424,821)	956,792	0.74%	9.86%	0.07%
8 ADJUSTMENT FOR GAS	<u>(1,480,794)</u>	<u>0</u>	<u>455,317</u>	<u>(1,025,477)</u>	<u>-0.79%</u>	11.19%	<u>-0.09%</u>
9 TOTAL CAPITAL	\$ <u>187,303,264</u>	\$ <u>0</u>	<u>\$(57,592,413)</u>	<u>129,710,851</u>	<u>100.00%</u>		<u>9.84%</u>
<b>PER COMMISSION 1994</b>							
10 LONG TERM DEBT	\$ 108,538,089	\$ 0	\$(86,159,458)	22,378,631	57.14%	8.97%	5.13%
11 SHORT-TERM DEBT	0	0	0	0	0.00%	0.00%	0.00%
12 PREFERRED STOCK	0	2,121,800	(1,684,322)	437,478	1.12%	0.00%	0.00%
13 COMMON EQUITY	77,841,709	0	(61,792,127)	16,049,582	40.98%	11.19%	4.59%
14 CUSTOMER DEPOSITS	1,692,993	0	(1,343,928)	349,065	0.89%	6.00%	0.05%
15 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
15 DEFERRED ITC'S-WTD COST	1,250,895	0	(992,983)	257,912	0.66%	9.79%	0.06%
16 ADJUSTMENT FOR GAS	<u>(1,494,363)</u>	<u>0</u>	<u>1,186,252</u>	<u>(308,111)</u>	<u>-0.79%</u>	11.19%	<u>-0.09%</u>
17 TOTAL CAPITAL	\$ <u>187,829,323</u>	\$ <u>2,121,800</u>	<u>\$(150,786,566)</u>	<u>39,164,557</u>	<u>100.00%</u>		<u>9.74%</u>
RANGE OF REASONABLENESS					<u>LOW</u>	<u>HIGH</u>	
RETURN ON EQUITY					<u>11.19%</u>	<u>13.19%</u>	
OVERALL RATE OF RETURN					<u>9.74%</u>	<u>10.56%</u>	

SSU/PLANTS WITH NO PRIOR RATE CASES  
CAPITAL STRUCTURE  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 1 - D  
DOCKET NO. 950495-WS

ORDER NO. PSC-96-0125-FOF-WS  
DOCKET NO. 950495-WS  
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DESCRIPTION	TOTAL CAPITAL	SPECIFIC ADJUSTMENTS (EXPLAIN)	PRO RATA ADJUSTMENTS	CAPITAL RECONCILED TO RATE BASE	RATIO	COST RATE	WEIGHTED COST
<b>PER UTILITY 1995</b>							
1 LONG TERM DEBT	\$ 106,133,768	\$ 0	\$(32,634,241)	73,499,527	56.66%	8.91%	5.05%
2 SHORT-TERM DEBT	0	0	0	0	0.00%	0.00%	0.00%
3 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
4 COMMON EQUITY	79,582,081	0	(24,470,070)	55,112,011	42.49%	11.19%	4.75%
5 CUSTOMER DEPOSITS	1,686,596	0	(518,598)	1,167,998	0.90%	6.00%	0.05%
6 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
7 DEFERRED ITC'S-WTD COST	1,381,613	0	(424,821)	956,792	0.74%	9.86%	0.07%
8 ADJUSTMENT FOR GAS	<u>(1,480,794)</u>	0	<u>455,317</u>	<u>(1,025,477)</u>	<u>-0.79%</u>	11.19%	<u>-0.09%</u>
9 TOTAL CAPITAL	\$ <u>187,303,264</u>	\$ 0	<u>\$(57,592,413)</u>	<u>129,710,851</u>	<u>100.00%</u>		<u>9.84%</u>
<b>PER COMMISSION 1994</b>							
10 LONG TERM DEBT	\$ 108,538,089	\$ 0	\$(106,800,413)	1,737,676	57.79%	8.97%	5.18%
11 SHORT-TERM DEBT	0	0	0	0	0.00%	0.00%	0.00%
12 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
13 COMMON EQUITY	77,841,709	0	(76,595,477)	1,246,232	41.44%	10.76%	4.46%
14 CUSTOMER DEPOSITS	1,692,993	0	(1,665,888)	27,105	0.90%	6.00%	0.05%
15 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
15 DEFERRED ITC'S-WTD COST	1,250,895	0	(1,230,868)	20,027	0.67%	9.72%	0.06%
16 ADJUSTMENT FOR GAS	<u>(1,494,363)</u>	0	<u>1,470,439</u>	<u>(23,924)</u>	<u>-0.80%</u>	10.76%	<u>-0.09%</u>
17 TOTAL CAPITAL	\$ <u>187,829,323</u>	\$ 0	<u>\$(184,822,208)</u>	<u>3,007,115</u>	<u>100.00%</u>		<u>9.67%</u>
<b>RANGE OF REASONABLENESS</b>					<b>LOW</b>	<b>HIGH</b>	
RETURN ON EQUITY					<u>10.76%</u>	<u>12.76%</u>	
OVERALL RATE OF RETURN					<u>9.67%</u>	<u>10.50%</u>	



SSU/AMELIA ISLAND SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 3,759,454	\$ 0	\$ 3,759,454	(\$ 127,643)	3,631,811	
2 LAND & LAND RIGHTS	74,938	0	74,938	38	74,976	
3 NON-USED & USEFUL COMPONENTS	0	0	0	(2,079)	(2,079)	
4 ACCUMULATED DEPRECIATION	(1,408,555)	0	(1,408,555)	101,360	(1,307,195)	
5 CIAC	(2,289,007)	(40,172)	(2,329,179)	98,973	(2,230,206)	
6 AMORTIZATION OF CIAC	507,360	0	507,360	(61,172)	446,188	
7 ACQUISITION ADJUSTMENTS - NET	(45,942)	0	(45,942)	(1,997)	(47,939)	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(8,716)	0	(8,716)	3,622	(5,094)	
10 DEFERRED TAXES	212,884	0	212,884	50,543	263,427	
11 WORKING CAPITAL ALLOWANCE	36,935	0	36,935	(3,166)	33,769	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 839,351</b>	<b>\$ (40,172)</b>	<b>\$ 799,179</b>	<b>\$ 58,479</b>	<b>857,658</b>	

SSU/AMELIA ISLAND  
 SCHEDULE OF WASTEWATER RATE BASE  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B  
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 7,187,165	\$ 0	\$ 7,187,165	(502,015)	6,685,150
2 LAND	79,372	0	79,372	34	79,406
3 NON-USED & USEFUL COMPONENTS	(135,370)	0	(135,370)	3,106	(132,264)
4 ACCUMULATED DEPRECIATION	(2,302,511)	0	(2,302,511)	265,490	(2,037,021)
5 CIAC	(2,907,809)	0	(2,907,809)	131,615	(2,776,194)
6 AMORTIZATION OF CIAC	790,258	0	790,258	(96,491)	693,767
7 ACQUISITION ADJUSTMENTS - NET	(215,319)	0	(215,319)	(9,374)	(224,693)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(7,593)	0	(7,593)	3,155	(4,438)
10 DEFERRED TAXES	320,097	0	320,097	(75,596)	244,501
11 WORKING CAPITAL ALLOWANCE	56,557	0	56,557	(1,576)	54,981
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 2,864,847</b>	<b>\$ 0</b>	<b>\$ 2,864,847</b>	<b>(281,652)</b>	<b>2,583,195</b>

SSU/AMELIA ISLAND  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 582,859	\$ 177,903	\$ 760,762	\$(288,780)	\$ 471,982	\$(6,539)	465,443
OPERATING EXPENSES:						-1.39%	
2 OPERATION AND MAINTENANCE	\$ 295,477	\$ 0	\$ 295,477	\$(25,322)	\$ 270,155	\$	270,155
3 DEPRECIATION	51,059	0	51,059	(4,092)	46,967		46,967
4 AMORTIZATION	(1,997)	0	(1,997)	4	(1,993)		(1,993)
5 TAXES OTHER THAN INCOME	48,508	8,006	56,514	(14,476)	42,038	(294)	41,744
6 INCOME TAXES	50,021	66,321	116,342	(95,337)	21,005	(2,409)	18,596
7 TOTAL OPERATING EXPENSES	\$ 443,068	\$ 74,327	\$ 517,395	\$(139,223)	\$ 378,172	\$(2,703)	375,469
8 OPERATING INCOME	\$ 139,791	\$ 103,576	\$ 243,367	\$(149,557)	\$ 93,810	\$(3,836)	89,974
9 RATE BASE	\$ 839,351	\$ 799,179	\$ 857,658	\$ 857,658	\$ 857,658	\$	857,658
RATE OF RETURN	16.65%	30.45%	10.94%	10.94%	10.94%	10.49%	10.49%

SSU/AMELIA ISLAND  
 STATEMENT OF WASTEWATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,153,585	\$ 321,170	\$ 1,474,755	(\$ 579,056)	\$ 895,699	\$ 140,704	1,036,403
OPERATING EXPENSES						15.71%	
2 OPERATION AND MAINTENANCE	\$ 452,454	\$ 0	\$ 452,454	(\$ 12,608)	\$ 439,846	\$	439,846
3 DEPRECIATION	201,720	0	201,720	(19,061)	182,659		182,659
4 AMORTIZATION	(9,117)	0	(9,117)	5	(9,112)		(9,112)
5 TAXES OTHER THAN INCOME	133,944	12,081	146,025	(33,562)	112,463	6,332	118,795
6 INCOME TAXES	75,595	119,231	194,826	(192,268)	2,558	51,834	54,393
7 TOTAL OPERATING EXPENSES	\$ 854,596	\$ 131,312	\$ 985,908	(\$ 257,494)	\$ 728,414	\$ 58,166	786,580
8 OPERATING INCOME	\$ 298,989	\$ 189,858	\$ 488,847	(\$ 321,562)	\$ 167,285	\$ 82,538	249,823
9 RATE BASE	\$ 2,864,847	\$ 2,864,847	\$ 2,864,847	\$ 2,583,195	\$ 2,583,195		
RATE OF RETURN	10.44%		17.06%		6.48%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: AMELIA ISLAND  
 COUNTY: NASSAU  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<u>Residential &amp; General Service</u>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$5.13	\$6.71	\$4.52	\$5.33	\$6.24	\$7.21
3/4"	\$7.70	\$10.08	\$6.78	\$8.00	\$9.37	\$10.81
1"	\$12.83	\$16.79	\$11.30	\$13.34	\$15.61	\$18.01
1-1/2"	\$25.66	\$33.58	\$22.60	\$26.67	\$31.22	\$36.03
2"	\$41.05	\$53.72	\$36.16	\$42.68	\$49.95	\$57.65
3"	\$82.10	\$107.45	\$72.33	\$85.36	\$99.89	\$115.29
4"	\$128.29	\$167.90	\$113.01	\$133.37	\$156.09	\$180.15
6"	\$256.57	\$335.79	\$226.02	\$266.74	\$312.17	\$360.30
8"	\$410.51	\$537.25	\$361.63	\$426.78	\$499.47	\$576.47
10"	\$590.11	\$772.31	\$519.85	\$613.49	\$717.99	\$828.68
Gallage Charge per 1,000	\$1.23	\$1.61	\$0.96	\$1.13	\$1.50	\$0.90
<u>Private Fire Protection</u>						
5/8"x3/4"	---	---	---	---	---	---
3/4"	---	---	---	---	---	---
1"	---	---	---	---	---	---
1-1/2"	---	---	---	---	---	---
2"	\$13.69	\$17.92	\$12.05	\$14.23	\$16.66	\$19.22
3"	---	---	---	---	---	---
4"	\$42.76	\$55.96	\$37.67	\$44.46	\$52.03	\$60.05
6"	\$85.53	\$111.94	\$75.34	\$88.91	\$104.06	\$120.10
8"	\$136.84	\$179.09	\$120.54	\$142.26	\$166.49	\$192.16
10"	\$196.70	\$257.43	\$173.28	\$204.50	\$239.32	\$276.23

Typical Residential Bills

<u>5/8" x 3/4" meter</u>						
3 M	\$8.82	\$11.54	\$7.40	\$8.72	\$10.74	\$9.91
5 M	\$11.28	\$14.76	\$9.32	\$10.98	\$13.74	\$11.71
10 M	\$17.43	\$22.81	\$14.12	\$16.63	\$21.24	\$16.22

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: AMELIA ISLAND  
 COUNTY: NASSAU  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$14.95	\$15.01	\$15.25	\$20.17
Gallonge Charge per 1,000	\$3.66	\$4.68	\$3.29	\$3.30	\$4.40	\$3.15
Gallonge Cap •	6M	6M	6M	6M	6M	6M
<b>General Service – GS</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$12.67	\$16.21	\$14.95	\$15.01	\$15.25	\$20.17
3/4"	\$19.01	\$24.30	\$22.42	\$22.52	\$22.88	\$30.26
1"	\$31.68	\$40.52	\$37.37	\$37.53	\$38.13	\$50.43
1-1/2"	\$63.37	\$81.05	\$74.74	\$75.07	\$76.27	\$100.85
2"	\$101.39	\$129.68	\$119.58	\$120.11	\$122.02	\$161.36
3"	\$202.77	\$259.35	\$239.17	\$240.22	\$244.03	\$322.72
4"	\$316.83	\$405.24	\$373.70	\$375.34	\$381.30	\$504.25
6"	\$633.66	\$810.48	\$747.41	\$750.68	\$762.61	\$1,008.50
8"	\$1,013.85	\$1,296.75	\$1,195.85	\$1,201.08	\$1,220.17	\$1,613.60
10"	\$1,457.41	\$1,864.09	\$1,719.03	\$1,726.55	\$1,753.99	\$2,319.55
Gallonge Charge per 1,000	\$4.39	\$5.61	\$3.94	\$3.96	\$5.28	\$3.78
(Per 100 cubic ft)	\$3.28	\$4.20	\$2.95	\$2.96	\$3.95	\$2.83
<b>Typical Residential Bills</b>						
<u>5/8" x 3/4" meter</u>						
3 M	\$23.65	\$30.25	\$24.82	\$24.91	\$28.45	\$29.63
5 M	\$30.97	\$39.61	\$31.40	\$31.51	\$37.25	\$35.94
6 M (Maximum Bill) •	\$34.63	\$44.29	\$34.69	\$34.81	\$41.65	\$39.09

SSU/APACHE SHORES SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 155,106	\$ 0	\$ 155,106	(\$ 14,327)	140,779	
2 LAND & LAND RIGHTS	1,621	0	1,621	4	1,625	
3 NON-USED & USEFUL COMPONENTS	(25,406)	0	(25,406)	(859)	(26,265)	
4 ACCUMULATED DEPRECIATION	(50,105)	0	(50,105)	6,721	(43,384)	
5 CIAC	(36,950)	0	(36,950)	150	(36,800)	
6 AMORTIZATION OF CIAC	14,552	0	14,552	(986)	13,566	
7 ACQUISITION ADJUSTMENTS - NET	(377)	0	(377)	(47)	(424)	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(903)	0	(903)	375	(528)	
10 DEFERRED TAXES	(2,647)	0	(2,647)	682	(1,965)	
11 WORKING CAPITAL ALLOWANCE	3,347	0	3,347	(25)	3,322	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 58,238</b>	<b>\$ 0</b>	<b>\$ 58,238</b>	<b>(\$ 8,312)</b>	<b>49,926</b>	

SSU/APACHE SHORES SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 164,265	\$ 0	\$ 164,265	(3,117)	161,148	
2 LAND	2,436	0	2,436	3	2,439	
3 NON-USED & USEFUL COMPONENTS	(31,606)	0	(31,606)	(1,892)	(33,498)	
4 ACCUMULATED DEPRECIATION	(55,181)	0	(55,181)	7,392	(47,789)	
5 CIAC	(26,963)	0	(26,963)	0	(26,963)	
6 AMORTIZATION OF CIAC	15,451	0	15,451	(993)	14,458	
7 ACQUISITION ADJUSTMENTS - NET	(629)	0	(629)	(79)	(708)	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(671)	0	(671)	279	(392)	
10 DEFERRED TAXES	(2,934)	0	(2,934)	(447)	(3,381)	
11 WORKING CAPITAL ALLOWANCE	3,028	0	3,028	292	3,320	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 67,196</b>	<b>\$ 0</b>	<b>\$ 67,196</b>	<b>1,438</b>	<b>68,634</b>	



SSU/APACHE SHORES  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 13,867	\$ 4,074	\$ 17,941	\$ 18,982	\$ 36,923	\$ 3,994	40,917
OPERATING EXPENSES:						10.82%	
2 OPERATION AND MAINTENANCE	\$ 26,775	\$ 0	\$ 26,775	(\$ 199)	\$ 26,576	\$	26,576
3 DEPRECIATION	5,206	0	5,206	(748)	4,458		4,458
4 AMORTIZATION	(38)	0	(38)	1	(37)		(37)
5 TAXES OTHER THAN INCOME	3,431	(235)	3,196	696	3,892	180	4,072
6 INCOME TAXES	(9,714)	1,662	(8,052)	7,601	(451)	1,471	1,020
7 TOTAL OPERATING EXPENSES	\$ 25,660	\$ 1,427	\$ 27,087	\$ 7,351	\$ 34,438	\$ 1,651	36,089
8 OPERATING INCOME	\$ (11,793)	\$ 2,647	(\$ 9,146)	\$ 11,631	\$ 2,485	\$ 2,343	4,828
9 RATE BASE	\$ 58,238	\$	58,238	\$	49,926	\$	49,926
RATE OF RETURN	-20.25%		-15.70%		4.98%		9.67%

SSU/APACHE SHORES  
 STATEMENT OF WASTEWATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 24,438	\$ 6,823	\$ 31,261	\$ 4,074	\$ 35,335	\$ 9,063	44,398
OPERATING EXPENSES						25.65%	
2 OPERATION AND MAINTENANCE	\$ 24,225	\$ 0	\$ 24,225	\$ 2,332	\$ 26,557	\$	26,557
3 DEPRECIATION	5,018	0	5,018	(290)	4,728		4,728
4 AMORTIZATION	(60)	0	(60)	1	(59)		(59)
5 TAXES OTHER THAN INCOME	5,277	(625)	4,652	(16)	4,636	408	5,044
6 INCOME TAXES	(5,474)	2,874	(2,600)	752	(1,848)	3,339	1,490
7 TOTAL OPERATING EXPENSES	\$ 28,986	\$ 2,249	\$ 31,235	\$ 2,779	\$ 34,014	\$ 3,746	37,760
8 OPERATING INCOME	\$ (4,548)	\$ 4,574	\$ 26	\$ 1,295	\$ 1,321	\$ 5,316	6,638
9 RATE BASE	\$ 67,196	\$	\$ 67,196	\$	\$ 68,634	\$	68,634
RATE OF RETURN	-6.77%		0.04%		1.93%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: APACHE SHORES  
 COUNTY: CITRUS  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b><u>Residential</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$14.08	\$14.34	\$6.24	\$5.83
3/4"	\$7.70	\$10.08	\$21.12	\$21.51	\$9.37	\$8.74
1"	\$12.83	\$16.79	\$35.21	\$35.85	\$15.61	\$14.57
1-1/2"	\$25.66	\$33.58	\$70.42	\$71.70	\$31.22	\$29.13
2"	\$41.05	\$53.72	\$112.67	\$114.72	\$49.95	\$46.61
3"	\$82.10	\$107.45	\$225.33	\$229.44	\$99.89	\$93.23
4"	\$128.29	\$167.90	\$352.08	\$358.50	\$156.09	\$145.67
6"	\$256.57	\$335.79	\$704.17	\$717.00	\$312.17	\$291.34
8"	\$410.51	\$537.25	\$1,126.66	\$1,147.20	\$499.47	\$466.14
10"	\$590.11	\$772.31	\$1,619.58	\$1,649.09	\$717.99	\$670.07
Gallage Charge per 1,000	\$1.23	\$1.61	\$4.33	\$4.41	\$1.50	\$4.62

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$27.07	\$27.57	\$10.74	\$19.68
5 M	\$11.28	\$14.76	\$35.73	\$36.39	\$13.74	\$28.91
10 M	\$17.43	\$22.81	\$57.38	\$58.44	\$21.24	\$52.00

**RATE SCHEDULE  
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: APACHE SHORES  
 COUNTY: CITRUS  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<u>Residential</u>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$20.51	\$19.03	\$15.25	\$9.31
Gallonge Charge per 1,000 Gallonge Cap •	\$3.66 6M	\$4.68 6M	\$8.55 6M	\$7.93 6M	\$4.40 6M	\$9.28 6M
<u>Residential – Wastewater Only</u>						
Flat Rate:	\$17.27	\$22.09	\$31.26	\$29.00	\$10.78	\$23.54

Typical Residential Bills

<u>5/8" x 3/4" meter</u>						
3 M	\$23.65	\$30.25	\$46.16	\$42.82	\$28.45	\$37.15
5 M	\$30.97	\$39.61	\$63.26	\$58.68	\$37.25	\$55.71
6 M (Maximum Bill) •	\$34.63	\$44.29	\$71.81	\$66.61	\$41.65	\$64.99

SSU/APPLE VALLEY SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 1,144,959	\$ 0	\$ 1,144,959	(\$ 83,031)	1,061,928	
2 LAND & LAND RIGHTS	2,982	0	2,982	153	3,135	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(389,902)	0	(389,902)	40,367	(349,535)	
5 CIAC	(335,786)	0	(335,786)	6,702	(329,084)	
6 AMORTIZATION OF CIAC	137,396	0	137,396	(10,995)	126,401	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(5,638)	0	(5,638)	2,342	(3,296)	
10 DEFERRED TAXES	(3,823)	0	(3,823)	8,031	4,208	
11 WORKING CAPITAL ALLOWANCE	18,455	0	18,455	1,281	19,736	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 568,642</b>	<b>\$ 0</b>	<b>\$ 568,642</b>	<b>(\$ 35,150)</b>	<b>533,493</b>	

SSU/APPLE VALLEY SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 166,212	\$ 0	\$ 166,212	(4,607)	161,605
2 LAND	1,813	0	1,813	5	1,818
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(75,595)	0	(75,595)	6,679	(68,916)
5 CIAC	(65,163)	0	(65,163)	0	(65,163)
6 AMORTIZATION OF CIAC	37,865	0	37,865	(2,196)	35,669
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(992)	0	(992)	412	(580)
10 DEFERRED TAXES	(2,825)	0	(2,825)	(481)	(3,306)
11 WORKING CAPITAL ALLOWANCE	6,406	0	6,406	1,038	7,444
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 67,721</b>	<b>\$ 0</b>	<b>\$ 67,721</b>	<b>850</b>	<b>68,571</b>

SSU/APPLE VALLEY STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 3-A DOCKET NO. 950495-WS				
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 226,378	\$ 68,505	\$ 294,883	\$(123,688)	\$ 171,195	\$ 114,507	285,702
OPERATING EXPENSES:						66.89%	
2 OPERATION AND MAINTENANCE	\$ 147,638	\$ 0	\$ 147,638	\$ 10,252	\$ 157,890	\$	157,890
3 DEPRECIATION	36,682	0	36,682	(4,839)	31,843		31,843
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	31,237	3,083	34,320	(7,207)	27,113	5,153	32,266
6 INCOME TAXES	(8,989)	25,237	16,248	(46,323)	(30,075)	42,183	12,109
7 TOTAL OPERATING EXPENSES	\$ 206,568	\$ 28,320	\$ 234,888	\$(48,117)	\$ 186,771	\$ 47,336	234,107
8 OPERATING INCOME	\$ 19,810	\$ 40,185	\$ 59,995	\$(75,571)	\$(15,576)	\$ 67,171	51,594
9 RATE BASE	\$ 568,642	\$ 568,642	\$ 568,642	\$ 533,493	\$ 533,493	\$ 533,493	533,493
RATE OF RETURN	3.48%	10.55%	10.55%	-2.92%	-2.92%	9.67%	9.67%

SSU/APPLE VALLEY  
 STATEMENT OF WASTEWATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 63,170	\$ 17,620	\$ 80,790	\$(25,802)	\$ 54,988	\$ 23,275	78,263
OPERATING EXPENSES						42.33%	
2 OPERATION AND MAINTENANCE	\$ 51,246	\$ 0	\$ 51,246	\$ 8,304	\$ 59,550	\$	59,550
3 DEPRECIATION	5,329	0	5,329	(487)	4,842		4,842
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,678	793	5,471	(766)	4,705	1,047	5,752
6 INCOME TAXES	(883)	6,491	5,608	(12,695)	(7,087)	8,574	1,487
7 TOTAL OPERATING EXPENSES	\$ 60,370	\$ 7,284	\$ 67,654	\$(5,644)	\$ 62,010	\$ 9,622	71,631
8 OPERATING INCOME	\$ 2,800	\$ 10,336	\$ 13,136	\$(20,158)	\$(7,022)	\$ 13,653	6,632
9 RATE BASE	\$ 67,721	\$	\$ 67,721	\$	\$ 68,571	\$	\$ 68,571
RATE OF RETURN	4.13%		19.40%		-10.24%		9.67%



**RATE SCHEDULE  
 WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: APPLE VALLEY  
 COUNTY: SEMINOLE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<u>Residential &amp; General Service</u>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$5.13	\$6.71	\$7.65	\$5.14	\$6.24	\$9.63
3/4"	\$7.70	\$10.08	\$11.48	\$7.72	\$9.37	\$14.44
1"	\$12.83	\$16.79	\$19.13	\$12.86	\$15.61	\$24.07
1-1/2"	\$25.66	\$33.58	\$38.24	\$25.70	\$31.22	\$48.13
2"	\$41.05	\$53.72	\$61.19	\$41.13	\$49.95	\$77.01
3"	\$82.10	\$107.45	\$122.38	\$82.26	\$99.89	\$154.03
4"	\$128.29	\$167.90	\$191.22	\$128.52	\$156.09	\$240.67
6"	\$256.57	\$335.79	\$382.45	\$257.05	\$312.17	\$481.34
8"	\$410.51	\$537.25	\$611.92	\$411.28	\$499.47	\$770.15
10"	\$590.11	\$772.31	\$879.63	\$591.21	\$717.99	\$1,107.08
Gallongage Charge per 1,000	\$1.23	\$1.61	\$1.56	\$1.05	\$1.50	\$1.44

Typical Residential Bills

<u>5/8" x 3/4" meter</u>						
3 M	\$8.82	\$11.54	\$12.33	\$8.29	\$10.74	\$13.95
5 M	\$11.28	\$14.76	\$15.45	\$10.39	\$13.74	\$16.84
10 M	\$17.43	\$22.81	\$23.25	\$15.64	\$21.24	\$24.04

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: APPLE VALLEY  
 COUNTY: SEMINOLE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$17.90	\$14.69	\$15.25	\$16.40
Gallonge Charge per 1,000	\$3.66	\$4.68	\$4.11	\$3.37	\$4.40	\$4.98
Gallonge Cap •	6M	6M	6M	6M	6M	6M
<b>General Service – GS</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$12.67	\$16.21	\$17.90	\$14.69	\$15.25	\$16.40
3/4"	\$19.01	\$24.30	\$26.84	\$22.03	\$22.88	\$24.60
1"	\$31.68	\$40.52	\$44.74	\$36.71	\$38.13	\$41.00
1-1/2"	\$63.37	\$81.05	\$89.48	\$73.43	\$76.27	\$82.00
2"	\$101.39	\$129.68	\$143.17	\$117.48	\$122.02	\$131.20
3"	\$202.77	\$259.35	\$286.33	\$234.97	\$244.03	\$262.40
4"	\$316.83	\$405.24	\$447.40	\$367.14	\$381.30	\$410.00
6"	\$633.66	\$810.48	\$894.79	\$734.28	\$762.61	\$820.00
8"	\$1,013.85	\$1,296.75	\$1,431.67	\$1,174.85	\$1,220.17	\$1,312.00
10"	\$1,457.41	\$1,864.09	\$2,058.02	\$1,688.84	\$1,753.99	\$1,886.00
Gallonge Charge per 1,000	\$4.39	\$5.61	\$4.94	\$4.05	\$5.28	\$5.97
(Per 100 cubic ft)	\$3.28	\$4.20	\$3.70	\$3.03	\$3.95	\$4.47
<b>Typical Residential Bills</b>						
5/8" x 3/4" meter						
3 M	\$23.65	\$30.25	\$30.23	\$24.80	\$28.45	\$31.33
5 M	\$30.97	\$39.61	\$38.45	\$31.54	\$37.25	\$41.29
6 M (Maximum Bill) •	\$34.63	\$44.29	\$42.56	\$34.91	\$41.65	\$46.27

SSU/BAY LAKE ESTATES SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 98,181	\$ 0	\$ 98,181	(3,676)	94,505	
2 LAND & LAND RIGHTS	319	0	319	2	321	
3 NON-USED & USEFUL COMPONENTS	(1,621)	0	(1,621)	(192)	(1,813)	
4 ACCUMULATED DEPRECIATION	(39,506)	0	(39,506)	3,527	(35,979)	
5 CIAC	(12,270)	0	(12,270)	225	(12,045)	
6 AMORTIZATION OF CIAC	8,209	0	8,209	(607)	7,602	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(416)	0	(416)	173	(243)	
10 DEFERRED TAXES	(976)	0	(976)	(323)	(1,299)	
11 WORKING CAPITAL ALLOWANCE	3,017	0	3,017	(402)	2,615	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 54,937</b>	<b>\$ 0</b>	<b>\$ 54,937</b>	<b>(1,273)</b>	<b>53,664</b>	

SSU/BAY LAKE ESTATES  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 13,591	\$ 4,124	\$ 17,715	\$ 8,577	\$ 26,292	\$ 7,460	\$ 33,752
OPERATING EXPENSES:						28.38%	
2 OPERATION AND MAINTENANCE	\$ 24,133	\$ 0	\$ 24,133	\$(3,210)	\$ 20,923	\$	\$ 20,923
3 DEPRECIATION	3,430	0	3,430	(267)	3,163		3,163
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,561	127	2,688	202	2,890	336	3,226
6 INCOME TAXES	(7,626)	1,542	(6,085)	4,587	(1,498)	2,748	1,251
7 TOTAL OPERATING EXPENSES	\$ 22,497	\$ 1,669	\$ 24,166	\$ 1,312	\$ 25,478	\$ 3,084	\$ 28,563
8 OPERATING INCOME	\$ (8,906)	\$ 2,455	\$(6,451)	\$ 7,265	\$ 814	\$ 4,376	\$ 5,190
9 RATE BASE	\$ 54,937	\$ 54,937	\$ 54,937	\$ 53,664	\$ 53,664	\$ 53,664	\$ 53,664
RATE OF RETURN	-16.21%	-11.74%	-11.74%	1.52%	1.52%	9.67%	9.67%

**RATE SCHEDULE  
 WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: BAY LAKE ESTATES  
 COUNTY: OSCEOLA  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$5.13	\$6.71	\$14.09	\$12.42	\$6.24	\$16.40
3/4"	\$7.70	\$10.08	\$21.13	\$18.64	\$9.37	\$24.60
1"	\$12.83	\$16.79	\$35.22	\$31.06	\$15.61	\$41.01
1-1/2"	\$25.66	\$33.58	\$70.45	\$62.12	\$31.22	\$82.02
2"	\$41.05	\$53.72	\$112.71	\$99.40	\$49.95	\$131.22
3"	\$82.10	\$107.45	\$225.43	\$198.80	\$99.89	\$262.45
4"	\$128.29	\$167.90	\$352.23	\$310.62	\$156.09	\$410.08
6"	\$256.57	\$335.79	\$704.47	\$621.25	\$312.17	\$820.15
8"	\$410.51	\$537.25	\$1,127.15	\$993.99	\$499.47	\$1,312.25
10"	\$590.11	\$772.31	\$1,620.27	\$1,428.86	\$717.99	\$1,886.35
Gallonge Charge per 1,000	\$1.23	\$1.61	\$3.44	\$3.03	\$1.50	\$3.21

**Typical Residential Bills**

5/8" x 3/4" meter	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Commission Approved Interim (1994)
3 M	\$8.82	\$11.54	\$24.41	\$21.51	\$10.74	\$26.04
5 M	\$11.28	\$14.76	\$31.29	\$27.57	\$13.74	\$32.46
10 M	\$17.43	\$22.81	\$48.49	\$42.72	\$21.24	\$48.51

SSU/BEACON HILLS SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 4,738,091	\$ 0	\$ 4,738,091	\$(1,027,813)	3,710,278	
2 LAND & LAND RIGHTS	51,243	0	51,243	80	51,323	
3 NON-USED & USEFUL COMPONENTS	(57,991)	0	(57,991)	5,005	(52,986)	
4 ACCUMULATED DEPRECIATION	(949,164)	0	(949,164)	121,093	(828,071)	
5 CIAC	(2,286,720)	0	(2,286,720)	51,051	(2,235,669)	
6 AMORTIZATION OF CIAC	493,386	0	493,386	(60,321)	433,065	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(18,056)	0	(18,056)	7,503	(10,553)	
10 DEFERRED TAXES	18,059	0	18,059	121,734	139,793	
11 WORKING CAPITAL ALLOWANCE	59,093	0	59,093	(3,302)	55,791	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 2,047,941</b>	<b>\$ 0</b>	<b>\$ 2,047,941</b>	<b>\$(784,970)</b>	<b>1,262,971</b>	

SSU/BEACON HILLS SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 5,796,978	\$ 0	\$ 5,796,978	\$(406,749)	5,390,229
2 LAND	24,163	0	24,163	77	24,240
3 NON-USED & USEFUL COMPONENTS	(70,275)	0	(70,275)	(108,351)	(178,626)
4 ACCUMULATED DEPRECIATION	(1,452,745)	0	(1,452,745)	187,437	(1,265,308)
5 CIAC	(3,610,083)	0	(3,610,083)	57,598	(3,552,485)
6 AMORTIZATION OF CIAC	874,225	0	874,225	(116,881)	757,344
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(17,438)	0	(17,438)	7,246	(10,192)
10 DEFERRED TAXES	22,648	0	22,648	96,654	119,302
11 WORKING CAPITAL ALLOWANCE	104,196	0	104,196	(2,935)	101,261
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 1,671,669</b>	<b>\$ 0</b>	<b>\$ 1,671,669</b>	<b>\$(285,904)</b>	<b>1,385,765</b>
	=====	=====	=====	=====	=====

SSU/BEACON HILLS  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 855,571	\$ 258,481	\$ 1,114,052	\$(526,959)	\$ 587,093	\$ 138,154	\$ 725,247
OPERATING EXPENSES:						23.53%	
2 OPERATION AND MAINTENANCE	\$ 472,747	\$ 0	\$ 472,747	\$(26,422)	\$ 446,325	\$	\$ 446,325
3 DEPRECIATION	119,208	0	119,208	(42,318)	76,890		76,890
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	62,970	11,449	74,419	(26,128)	48,291	6,217	54,508
6 INCOME TAXES	28,874	95,293	124,166	(149,679)	(25,513)	50,895	25,382
7 TOTAL OPERATING EXPENSES	\$ 683,798	\$ 106,742	\$ 790,539	\$(244,546)	\$ 545,993	\$ 57,112	\$ 603,104
8 OPERATING INCOME	\$ 171,773	\$ 151,739	\$ 323,513	\$(282,413)	\$ 41,100	\$ 81,043	\$ 122,143
9 RATE BASE	\$ 2,047,941	\$ 2,047,941	\$ 2,047,941	\$ 1,262,971	\$ 1,262,971	\$ 1,262,971	\$ 1,262,971
RATE OF RETURN	8.39%	15.80%	15.80%	3.25%	3.25%	9.67%	9.67%



SSU/BEACON HILLS  
 STATEMENT OF WASTEWATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,380,647	\$ 384,954	\$ 1,765,601	\$(671,409)	\$ 1,094,192	\$ 30,947	1,125,139
OPERATING EXPENSES						2.83%	
2 OPERATION AND MAINTENANCE	\$ 833,565	\$ 0	\$ 833,565	\$(23,480)	\$ 810,085	\$	810,085
3 DEPRECIATION	105,703	0	105,703	(22,107)	83,596		83,596
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	90,204	17,205	107,409	(35,588)	71,821	1,393	73,214
6 INCOME TAXES	92,341	141,860	234,201	(221,376)	12,825	11,401	24,226
7 TOTAL OPERATING EXPENSES	\$ 1,121,812	\$ 159,065	\$ 1,280,877	\$(302,551)	\$ 978,327	\$ 12,793	991,121
8 OPERATING INCOME	\$ 258,835	\$ 225,889	\$ 484,724	\$(368,858)	\$ 115,865	\$ 18,154	134,018
9 RATE BASE	\$ 1,671,669	\$	\$ 1,671,669	\$	\$ 1,385,765	\$	\$ 1,385,765
RATE OF RETURN	15.48%		29.00%		8.36%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: BEACON HILLS  
 COUNTY: DUVAL  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$5.13	\$6.71	\$5.94	\$5.41	\$6.24	\$7.14
3/4"	\$7.70	\$10.08	\$8.91	\$8.13	\$9.37	\$10.71
1"	\$12.83	\$16.79	\$14.84	\$13.54	\$15.61	\$17.85
1-1/2"	\$25.66	\$33.58	\$29.68	\$27.07	\$31.22	\$35.71
2"	\$41.05	\$53.72	\$47.48	\$43.32	\$49.95	\$57.14
3"	\$82.10	\$107.45	\$94.96	\$86.63	\$99.89	\$114.27
4"	\$128.29	\$167.90	\$148.38	\$135.36	\$156.09	\$178.55
6"	\$256.57	\$335.79	\$296.76	\$270.73	\$312.17	\$357.10
8"	\$410.51	\$537.25	\$474.81	\$433.16	\$499.47	\$571.36
10"	\$590.11	\$772.31	\$682.54	\$622.67	\$717.99	\$821.33
Gallage Charge per 1,000	\$1.23	\$1.61	\$0.96	\$0.88	\$1.50	\$0.94

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$8.82	\$8.05	\$10.74	\$9.95
5 M	\$11.28	\$14.76	\$10.74	\$9.81	\$13.74	\$11.83
10 M	\$17.43	\$22.81	\$15.54	\$14.21	\$21.24	\$16.51

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: BEACON HILLS  
 COUNTY: DUVAL  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$14.16	\$16.07	\$15.25	\$13.33
Gallonge Charge per 1,000	\$3.66	\$4.68	\$2.65	\$3.01	\$4.40	\$3.30
Gallonge Cap •	6M	6M	6M	6M	6M	6M
<b>Residential – Wastewater Only</b>						
Flat Rate:	\$31.86	\$22.09	\$28.10	\$31.88	\$10.78	\$30.35
<b>General Service &amp; Multi-family – GS, MF</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$12.67	\$16.21	\$14.16	\$16.07	\$15.25	\$13.33
3/4"	\$19.01	\$24.30	\$21.24	\$24.10	\$22.88	\$20.00
1"	\$31.68	\$40.52	\$35.40	\$40.17	\$38.13	\$33.33
1-1/2"	\$63.37	\$81.05	\$70.81	\$80.34	\$76.27	\$66.65
2"	\$101.39	\$129.68	\$113.29	\$128.54	\$122.02	\$106.64
3"	\$202.77	\$259.35	\$226.59	\$257.08	\$244.03	\$213.28
4"	\$316.83	\$405.24	\$354.04	\$401.69	\$381.30	\$333.25
6"	\$633.66	\$810.48	\$708.09	\$803.37	\$762.61	\$666.50
8"	\$1,013.85	\$1,296.75	\$1,132.94	\$1,285.40	\$1,220.17	\$1,066.40
10"	\$1,457.41	\$1,864.09	\$1,628.61	\$1,847.76	\$1,753.99	\$1,532.95
Gallonge Charge per 1,000	\$4.39	\$5.61	\$3.18	\$3.61	\$5.28	\$3.96
(Per 100 cubic ft)	\$3.28	\$4.20	\$2.38	\$2.70	\$3.95	\$2.96
<b>Typical Residential Bills</b>						
5/8" x 3/4" meter						
3 M	\$23.65	\$30.25	\$22.11	\$25.10	\$28.45	\$23.23
5 M	\$30.97	\$39.61	\$27.41	\$31.12	\$37.25	\$29.82
6 M (Maximum Bill) •	\$34.63	\$44.29	\$30.06	\$34.13	\$41.65	\$33.12

SSU/BEECHER'S POINT SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94				SCHEDULE NO. 2-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 272,035	\$ 0	\$ 272,035	(\$ 70,137)	201,898	
2 LAND & LAND RIGHTS	15,136	0	15,136	1	15,137	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(30,773)	0	(30,773)	7,332	(23,441)	
5 CIAC	(38,058)	0	(38,058)	3,300	(34,758)	
6 AMORTIZATION OF CIAC	13,354	0	13,354	(1,195)	12,159	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(255)	0	(255)	106	(149)	
10 DEFERRED TAXES	13,248	0	13,248	(14,022)	(774)	
11 WORKING CAPITAL ALLOWANCE	4,945	0	4,945	(1,545)	3,400	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 249,631</b>	<b>\$ 0</b>	<b>\$ 249,631</b>	<b>(\$ 76,160)</b>	<b>173,472</b>	

SSU/BEECHER'S POINT SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 88,640	\$ 0	\$ 88,640	(13,150)	75,490	
2 LAND	4,565	0	4,565	(2,206)	2,359	
3 NON-USED & USEFUL COMPONENTS	(21,081)	0	(21,081)	3,426	(17,655)	
4 ACCUMULATED DEPRECIATION	(22,737)	0	(22,737)	3,225	(19,512)	
5 CIAC	(17,181)	0	(17,181)	0	(17,181)	
6 AMORTIZATION OF CIAC	8,532	0	8,532	(585)	7,947	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(95)	0	(95)	39	(56)	
10 DEFERRED TAXES	(1,706)	0	(1,706)	64	(1,642)	
11 WORKING CAPITAL ALLOWANCE	8,700	0	8,700	(3,383)	5,317	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 47,637</b>	<b>\$ 0</b>	<b>\$ 47,637</b>	<b>(12,570)</b>	<b>35,067</b>	

SSU/BEECHER'S POINT  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 12,387	\$ 3,781	\$ 16,168	\$ 17,613	\$ 33,781	\$ 24,252	58,033
OPERATING EXPENSES:						71.79%	
2 OPERATION AND MAINTENANCE	\$ 39,560	\$ 0	\$ 39,560	\$(12,357)	\$ 27,203	\$	27,203
3 DEPRECIATION	7,249	0	7,249	(1,909)	5,340		5,340
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,618	170	2,788	502	3,290	1,091	4,381
6 INCOME TAXES	(19,646)	1,393	(18,253)	13,651	(4,602)	8,934	4,332
7 TOTAL OPERATING EXPENSES	\$ 29,780	\$ 1,563	\$ 31,343	\$(112)	\$ 31,231	\$ 10,025	41,256
8 OPERATING INCOME	\$ (17,393)	\$ 2,218	\$(15,175)	\$ 17,725	\$ 2,550	\$ 14,226	16,777
9 RATE BASE	\$ 249,631	\$ 249,631	\$ 249,631	\$ 173,472	\$ 173,472		
RATE OF RETURN	-6.97%		-6.08%		1.47%		9.67%

SSU/BEECHER'S POINT  
 STATEMENT OF WASTEWATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 14,154	\$ 3,944	\$ 18,098	\$ 13,582	\$ 31,680	\$ 20,089	51,769
OPERATING EXPENSES						63.41%	
2 OPERATION AND MAINTENANCE	\$ 69,601	\$ 0	\$ 69,601	(\$ 27,069)	\$ 42,532	\$	42,532
3 DEPRECIATION	2,110	0	2,110	(750)	1,360		1,360
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,571	(135)	2,436	366	2,802	904	3,706
6 INCOME TAXES	(24,284)	1,573	(22,711)	16,090	(6,621)	7,400	779
7 TOTAL OPERATING EXPENSES	\$ 49,998	\$ 1,438	\$ 51,436	(\$ 11,363)	\$ 40,073	\$ 8,304	48,377
8 OPERATING INCOME	\$ (35,844)	\$ 2,506	(\$ 33,338)	\$ 24,945	(\$ 8,393)	\$ 11,784	3,391
9 RATE BASE	\$ 47,637	\$	47,637	\$	35,067	\$	35,067
RATE OF RETURN	-75.24%		-69.98%		-23.93%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: BEECHER'S POINT  
 COUNTY: PUTNAM  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<u>Residential, General Service, &amp; Multi-Family</u>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$5.13	\$6.71	\$14.50	\$9.52	\$6.24	\$14.88
3/4"	\$7.70	\$10.08	\$21.76	\$14.28	\$9.37	\$22.32
1"	\$12.83	\$16.79	\$36.26	\$23.80	\$15.61	\$37.20
1-1/2"	\$25.66	\$33.58	\$72.51	\$47.59	\$31.22	\$74.39
2"	\$41.05	\$53.72	\$116.01	\$76.15	\$49.95	\$119.03
3"	\$82.10	\$107.45	\$232.02	\$152.29	\$99.89	\$238.06
4"	\$128.29	\$167.90	\$362.54	\$237.95	\$156.09	\$371.97
6"	\$256.57	\$335.79	\$725.07	\$475.91	\$312.17	\$743.93
8"	\$410.51	\$537.25	\$1,160.12	\$761.45	\$499.47	\$1,190.29
10"	\$590.11	\$772.31	\$1,667.67	\$1,094.59	\$717.99	\$1,711.04
Gallage Charge per 1,000	\$1.23	\$1.61	\$6.76	\$4.43	\$1.50	\$3.71

**Typical Residential Bills**

<u>5/8" x 3/4" meter</u>						
3 M	\$8.82	\$11.54	\$34.78	\$22.81	\$10.74	\$26.02
5 M	\$11.28	\$14.76	\$48.30	\$31.67	\$13.74	\$33.44
10 M	\$17.43	\$22.81	\$82.10	\$53.82	\$21.24	\$52.00



**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: BEECHER'S POINT  
 COUNTY: PUTNAM  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$47.06	\$33.66	\$15.25	\$19.78
Gallage Charge per 1,000	\$3.66	\$4.68	\$13.43	\$9.60	\$4.40	\$6.56
Gallage Cap •	6M	6M	6M	6M	6M	6M
<b>Multi-family - MF</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$12.67	\$16.21	\$47.06	\$33.66	\$15.25	\$19.78
3/4"	\$19.01	\$24.30	\$70.60	\$50.49	\$22.88	\$29.67
1"	\$31.68	\$40.52	\$117.66	\$84.14	\$38.13	\$49.45
1-1/2"	\$63.37	\$81.05	\$235.32	\$168.29	\$76.27	\$98.90
2"	\$101.39	\$129.68	\$376.52	\$269.26	\$122.02	\$158.24
3"	\$202.77	\$259.35	\$753.03	\$538.52	\$244.03	\$316.48
4"	\$316.83	\$405.24	\$1,176.62	\$841.44	\$381.30	\$494.50
6"	\$633.66	\$810.48	\$2,353.23	\$1,682.87	\$762.61	\$989.00
8"	\$1,013.85	\$1,296.75	\$3,765.17	\$2,692.59	\$1,220.17	\$1,582.40
10"	\$1,457.41	\$1,864.09	\$5,412.43	\$3,870.60	\$1,753.99	\$2,274.70
Gallage Charge per 1,000	\$4.39	\$5.61	\$16.11	\$11.52	\$5.28	\$7.87
(Per 100 cubic ft)	\$3.28	\$4.20	\$12.05	\$8.62	\$3.95	\$5.89

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$87.35	\$62.46	\$28.45	\$39.45
5 M	\$30.97	\$39.61	\$114.21	\$81.66	\$37.25	\$52.57
6 M (Maximum Bill) •	\$34.63	\$44.29	\$127.64	\$91.26	\$41.65	\$59.13

SSU/BURNT STORE SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 5,613,845	\$ 0	\$ 5,613,845	(\$ 1,632,220)	3,981,625	
2 LAND & LAND RIGHTS	33,808	0	33,808	11	33,819	
3 NON-USED & USEFUL COMPONENTS	(1,388,889)	0	(1,388,889)	(11,787)	(1,400,676)	
4 ACCUMULATED DEPRECIATION	(1,160,951)	0	(1,160,951)	167,159	(993,792)	
5 CIAC	(327,565)	0	(327,565)	59,757	(267,808)	
6 AMORTIZATION OF CIAC	55,641	0	55,641	(13,919)	41,722	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(2,276)	0	(2,276)	946	(1,330)	
10 DEFERRED TAXES	(26,466)	0	(26,466)	225,816	199,350	
11 WORKING CAPITAL ALLOWANCE	25,025	0	25,025	(5,237)	19,788	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 2,822,172</b>	<b>\$ 0</b>	<b>\$ 2,822,172</b>	<b>(\$ 1,209,474)</b>	<b>1,612,698</b>	

SSU/BURNT STORE SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 5,334,100	\$ 0	\$ 5,334,100	\$(163,527)	5,170,573	
2 LAND	33,648	0	33,648	8	33,656	
3 NON-USED & USEFUL COMPONENTS	(828,111)	0	(828,111)	79,281	(748,830)	
4 ACCUMULATED DEPRECIATION	(1,695,920)	0	(1,695,920)	130,717	(1,565,203)	
5 CIAC	(3,803,889)	0	(3,803,889)	29,694	(3,774,195)	
6 AMORTIZATION OF CIAC	1,114,966	0	1,114,966	(106,045)	1,008,921	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(1,973)	0	(1,973)	820	(1,153)	
10 DEFERRED TAXES	(85,477)	0	(85,477)	134,177	48,700	
11 WORKING CAPITAL ALLOWANCE	23,261	0	23,261	(7,674)	15,587	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 90,605</b>	<b>\$ 0</b>	<b>\$ 90,605</b>	<b>\$ 97,451</b>	<b>188,056</b>	

SSU/BURNT STORE  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 144,525	\$ 43,136	\$ 187,661	\$ 161,710	\$ 349,371	\$ 132,772	482,143
OPERATING EXPENSES:						38.00%	
2 OPERATION AND MAINTENANCE	\$ 200,202	\$ 0	\$ 200,202	\$(41,899)	\$ 158,303	\$	158,303
3 DEPRECIATION	137,010	0	137,010	(71,590)	65,420		65,420
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	73,109	(2,429)	70,680	(8,646)	62,034	5,975	68,009
6 INCOME TAXES	(167,735)	17,577	(150,158)	135,692	(14,466)	48,912	34,446
7 TOTAL OPERATING EXPENSES	\$ 242,587	\$ 15,148	\$ 257,735	\$ 13,556	\$ 271,291	\$ 54,887	326,178
8 OPERATING INCOME	\$ (98,062)	\$ 27,988	\$(70,074)	\$ 148,154	\$ 78,080	\$ 77,885	155,965
9 RATE BASE	\$ 2,822,172	\$	2,822,172	\$	1,612,698	\$	1,612,698
RATE OF RETURN	-3.47%		-2.48%		4.84%		9.67%

SSU/BURNT STORE  
STATEMENT OF WASTEWATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 241,765	\$ 67,379	\$ 309,144	\$(102,623)	\$ 206,521	\$(36,799)	169,722
OPERATING EXPENSES						-17.82%	
2 OPERATION AND MAINTENANCE	\$ 186,084	\$ 0	\$ 186,084	\$(61,391)	\$ 124,693	\$	124,693
3 DEPRECIATION	10,239	0	10,239	(2,442)	7,797		7,797
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	63,963	(28,974)	34,989	(7,897)	27,092	(1,656)	25,436
6 INCOME TAXES	(18,627)	37,168	18,541	(12,917)	5,624	(13,556)	(7,932)
7 TOTAL OPERATING EXPENSES	\$ 241,659	\$ 8,194	\$ 249,853	\$(84,647)	\$ 165,206	\$(15,212)	149,994
8 OPERATING INCOME	\$ 106	\$ 59,185	\$ 59,291	\$(17,976)	\$ 41,315	\$(21,586)	19,728
9 RATE BASE	\$ 90,605	\$	90,605	\$	188,056	\$	188,056
RATE OF RETURN	0.12%		65.44%		21.97%		10.49%

**RATE SCHEDULE  
 WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: BURNT STORE  
 COUNTY: CHARLOTTE/LEE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<u>Residential &amp; General Service</u>						
<u>Multi-Family &amp; Public Auth.</u>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$5.13	\$6.71	\$19.84	\$15.98	\$6.24	\$13.53
3/4"	\$7.70	\$10.08	\$29.76	\$23.97	\$9.37	\$20.29
1"	\$12.83	\$16.79	\$49.61	\$39.95	\$15.61	\$33.82
1-1/2"	\$25.66	\$33.58	\$99.21	\$79.91	\$31.22	\$67.64
2"	\$41.05	\$53.72	\$158.74	\$127.85	\$49.95	\$108.23
3"	\$82.10	\$107.45	\$317.48	\$255.70	\$99.89	\$216.46
4"	\$128.29	\$167.90	\$496.06	\$399.53	\$156.09	\$338.21
6"	\$256.57	\$335.79	\$992.13	\$799.07	\$312.17	\$676.43
8"	\$410.51	\$537.25	\$1,587.40	\$1,278.51	\$499.47	\$1,082.28
10"	\$590.11	\$772.31	\$2,281.89	\$1,837.86	\$717.99	\$1,555.78
Gallonge Charge per 1,000	\$1.23	\$1.61	\$6.51	\$5.24	\$1.50	\$3.85
<u>Private Fire Protection</u>						
5/8"x3/4"	---	---	---	---	---	---
3/4"	---	---	---	---	---	---
1"	---	---	---	---	---	---
1-1/2"	---	---	---	---	---	---
2"	\$13.69	\$17.92	N/A	N/A	\$16.66	\$36.08
3"	---	---	---	---	---	---
4"	\$42.76	\$55.96	\$165.35	\$133.17	\$52.03	\$112.74
6"	\$85.53	\$111.94	\$330.71	\$266.36	\$104.06	\$225.48
8"	\$136.84	\$179.09	\$529.14	\$426.17	\$166.49	\$360.76
10"	\$196.70	\$257.43	\$760.62	\$612.62	\$239.32	\$518.59
<u>Typical Residential Bills</u>						
5/8" x 3/4" meter						
3 M	\$8.82	\$11.54	\$39.37	\$31.70	\$10.74	\$25.07
5 M	\$11.28	\$14.76	\$52.39	\$42.18	\$13.74	\$32.76
10 M	\$17.43	\$22.81	\$84.94	\$68.38	\$21.24	\$52.00

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: BURNT STORE  
 COUNTY: CHARLOTTE/LEE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
All meter sizes	\$12.67	\$16.21	\$8.91	\$12.86	\$15.25	\$10.99
Gallage Charge per 1,000	\$3.66	\$4.68	\$3.43	\$4.95	\$4.40	\$3.62
Gallage Cap •	6M	6M	6M	6M	6M	6M
<b>General Service &amp; Multi-family – GS, MF</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$12.67	\$16.21	\$8.91	\$12.86	\$15.25	\$10.99
3/4"	\$19.01	\$24.30	\$13.37	\$19.29	\$22.88	\$16.49
1"	\$31.68	\$40.52	\$22.29	\$32.15	\$38.13	\$27.48
1-1/2"	\$63.37	\$81.05	\$44.57	\$64.29	\$76.27	\$54.95
2"	\$101.39	\$129.68	\$71.32	\$102.87	\$122.02	\$87.92
3"	\$202.77	\$259.35	\$142.63	\$205.74	\$244.03	\$175.84
4"	\$316.83	\$405.24	\$222.87	\$321.47	\$381.30	\$274.75
6"	\$633.66	\$810.48	\$445.73	\$642.93	\$762.61	\$549.50
8"	\$1,013.85	\$1,296.75	\$713.17	\$1,028.69	\$1,220.17	\$879.20
10"	\$1,457.41	\$1,864.09	\$1,025.19	\$1,478.75	\$1,753.99	\$1,263.85
Gallage Charge per 1,000	\$4.39	\$5.61	\$4.12	\$5.95	\$5.28	\$4.34
(Per 100 cubic ft)	\$3.28	\$4.20	\$3.08	\$4.45	\$3.95	\$3.25
<b>Typical Residential Bills</b>						
<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$19.20	\$27.71	\$28.45	\$21.84
5 M	\$30.97	\$39.61	\$26.06	\$37.61	\$37.25	\$29.07
6 M (Maximum Bill) •	\$34.63	\$44.29	\$29.49	\$42.56	\$41.65	\$32.69

SSU/CARLTON VILLAGE SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 227,730	\$ 0	\$ 227,730	\$(112,538)	115,192	
2 LAND & LAND RIGHTS	6,748	0	6,748	20	6,768	
3 NON-USED & USEFUL COMPONENTS	(35,077)	0	(35,077)	30,173	(4,904)	
4 ACCUMULATED DEPRECIATION	(31,862)	0	(31,862)	700	(31,162)	
5 CIAC	(44,170)	0	(44,170)	2,300	(41,870)	
6 AMORTIZATION OF CIAC	11,101	0	11,101	(1,677)	9,424	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(749)	0	(749)	311	(438)	
10 DEFERRED TAXES	4,328	0	4,328	(280)	4,048	
11 WORKING CAPITAL ALLOWANCE	3,247	0	3,247	(87)	3,160	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 141,296</b>	<b>\$ 0</b>	<b>\$ 141,296</b>	<b>\$(81,078)</b>	<b>60,218</b>	



SSU/CARLTON VILLAGE  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 23,227	\$ 6,838	\$ 30,065	(1,856)	\$ 28,209	\$ 11,890	40,099
OPERATING EXPENSES:						42.15%	
2 OPERATION AND MAINTENANCE	\$ 25,973	\$ 0	\$ 25,973	(697)	\$ 25,276	\$	25,276
3 DEPRECIATION	6,862	0	6,862	(3,119)	3,743		3,743
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,357	97	3,454	(110)	3,344	535	3,879
6 INCOME TAXES	(8,169)	2,600	(5,568)	2,565	(3,003)	4,380	1,377
7 TOTAL OPERATING EXPENSES	\$ 28,024	\$ 2,697	\$ 30,721	(1,361)	\$ 29,360	\$ 4,915	34,275
8 OPERATING INCOME	\$ (4,797)	\$ 4,141	\$ (656)	(495)	(1,151)	\$ 6,975	5,824
9 RATE BASE	\$ 141,296	\$ 141,296	\$ 141,296	\$ 60,218	\$ 60,218		
RATE OF RETURN	-3.40%		-0.46%		-1.91%		9.67%

**RATE SCHEDULE  
WATER**

**SOUTHERN STATES UTILITIES, INC.**  
**SYSTEM: CARLTON VILLAGE**  
**COUNTY: LAKE**  
**TEST YEAR ENDED: December 31, 1994**

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$8.03	\$6.28	\$6.24	\$10.61
3/4"	\$7.70	\$10.08	\$12.05	\$9.43	\$9.37	\$15.91
1"	\$12.83	\$16.79	\$20.08	\$15.71	\$15.61	\$26.52
1-1/2"	\$25.66	\$33.58	\$40.14	\$31.40	\$31.22	\$53.05
2"	\$41.05	\$53.72	\$64.23	\$50.25	\$49.95	\$84.88
3"	\$82.10	\$107.45	\$128.46	\$100.49	\$99.89	\$169.75
4"	\$128.29	\$167.90	\$200.72	\$157.02	\$156.09	\$265.24
6"	\$256.57	\$335.79	\$401.43	\$314.04	\$312.17	\$530.48
8"	\$410.51	\$537.25	\$642.29	\$502.47	\$499.47	\$848.76
10"	\$590.11	\$772.31	\$923.29	\$722.30	\$717.99	\$1,220.09
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$2.45</b>	<b>\$1.92</b>	<b>\$1.50</b>	<b>\$2.15</b>

**Typical Residential Bills**

<u>5/8" x 3/4" meter</u>						
3 M	\$8.82	\$11.54	\$15.38	\$12.04	\$10.74	\$17.07
5 M	\$11.28	\$14.76	\$20.28	\$15.88	\$13.74	\$21.38
10 M	\$17.43	\$22.81	\$32.53	\$25.48	\$21.24	\$32.14

SSU/CHULUOTA SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 1,047,837	\$ 0	\$ 1,047,837	(28,918)	1,018,919	
2 LAND & LAND RIGHTS	2,259	0	2,259	18	2,277	
3 NON-USED & USEFUL COMPONENTS	(50)	0	(50)	13,001	12,951	
4 ACCUMULATED DEPRECIATION	(315,070)	0	(315,070)	39,924	(275,146)	
5 CIAC	(179,848)	0	(179,848)	3,428	(176,420)	
6 AMORTIZATION OF CIAC	84,186	0	84,186	(6,250)	77,936	
7 ACQUISITION ADJUSTMENTS - NET	12,476	0	12,476	809	13,285	
8 ADVANCES FOR CONSTRUCTION	0	0	0	(13,000)	(13,000)	
9 UNFUNDED POST-RETIRE. BENEFITS	(3,945)	0	(3,945)	1,639	(2,306)	
10 DEFERRED TAXES	(7,310)	0	(7,310)	(3,651)	(10,961)	
11 WORKING CAPITAL ALLOWANCE	16,129	0	16,129	(1,388)	14,741	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 656,665</b>	<b>0 \$</b>	<b>\$ 656,665</b>	<b>5,612</b>	<b>662,276</b>	

SSU/CHULUOTA SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94				SCHEDULE NO. 2-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 1,589,747	\$ 0	\$ 1,589,747	(161,592)	1,428,155	
2 LAND	287,085	0	287,085	4	287,089	
3 NON-USED & USEFUL COMPONENTS	(244,932)	0	(244,932)	3,224	(241,708)	
4 ACCUMULATED DEPRECIATION	(363,117)	0	(363,117)	64,196	(298,921)	
5 CIAC	(93,648)	0	(93,648)	1,715	(91,933)	
6 AMORTIZATION OF CIAC	55,212	0	55,212	(3,884)	51,328	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(796)	0	(796)	331	(465)	
10 DEFERRED TAXES	(19,267)	0	(19,267)	(12,072)	(31,339)	
11 WORKING CAPITAL ALLOWANCE	8,203	0	8,203	2,069	10,272	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 1,218,487</b>	<b>\$ 0</b>	<b>\$ 1,218,487</b>	<b>(106,009)</b>	<b>1,112,478</b>	

SSU/CHULUOTA  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 120,423	\$ 35,644	\$ 156,067	\$ 99,620	\$ 255,687	\$ 12,145	267,832
OPERATING EXPENSES:						4.75%	
2 OPERATION AND MAINTENANCE	\$ 129,030	\$ 0	\$ 129,030	\$(11,105)	\$ 117,925	\$	117,925
3 DEPRECIATION	37,138	0	37,138	(2,159)	34,979		34,979
4 AMORTIZATION	809	0	809	0	809		809
5 TAXES OTHER THAN INCOME	29,029	1,596	30,625	3,046	33,671	547	34,218
6 INCOME TAXES	(43,857)	13,134	(30,723)	42,101	11,378	4,474	15,853
7 TOTAL OPERATING EXPENSES	\$ 152,149	\$ 14,730	\$ 166,879	\$ 31,883	\$ 198,762	\$ 5,021	203,783
8 OPERATING INCOME	\$ (31,726)	\$ 20,914	\$(10,812)	\$ 67,737	\$ 56,925	\$ 7,125	64,049
9 RATE BASE	\$ 656,665	\$ 656,665	\$ 656,665	\$ 662,276	\$ 662,276	\$	662,276
RATE OF RETURN	-4.83%		-1.65%		8.60%		9.67%

SSU/CHULUOTA STATEMENT OF WASTEWATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-B DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 45,108	\$ 12,586	\$ 57,694	\$ 34,850	\$ 92,544	\$ 206,425	298,969
OPERATING EXPENSES						223.06%	
2 OPERATION AND MAINTENANCE	\$ 65,627	\$ 0	\$ 65,627	\$ 16,549	\$ 82,176	\$	82,176
3 DEPRECIATION	49,964	0	49,964	(5,346)	44,618		44,618
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	33,730	(5,696)	28,034	(146)	27,888	9,289	37,177
6 INCOME TAXES	(66,833)	7,053	(59,780)	11,144	(48,636)	76,045	27,410
7 TOTAL OPERATING EXPENSES	\$ 82,488	\$ 1,357	\$ 83,845	\$ 22,201	\$ 106,046	\$ 85,334	191,381
8 OPERATING INCOME	\$ (37,380)	\$ 11,229	\$ (26,151)	\$ 12,649	\$ (13,502)	\$ 121,091	107,589
9 RATE BASE	\$ 1,218,487	\$	1,218,487	\$	1,112,478	\$	1,112,478
RATE OF RETURN	-3.07%		-2.15%		-1.21%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: CHULUOTA  
 COUNTY: SEMINOLE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$9.01	\$9.72	\$6.24	\$12.97
3/4"	\$7.70	\$10.08	\$13.52	\$14.59	\$9.37	\$19.45
1"	\$12.83	\$16.79	\$22.54	\$24.31	\$15.61	\$32.42
1-1/2"	\$25.66	\$33.58	\$45.06	\$48.62	\$31.22	\$64.84
2"	\$41.05	\$53.72	\$72.10	\$77.79	\$49.95	\$103.74
3"	\$82.10	\$107.45	\$144.20	\$155.57	\$99.89	\$207.48
4"	\$128.29	\$167.90	\$225.32	\$243.08	\$156.09	\$324.18
6"	\$256.57	\$335.79	\$450.64	\$486.17	\$312.17	\$648.36
8"	\$410.51	\$537.25	\$721.02	\$777.87	\$499.47	\$1,037.36
10"	\$590.11	\$772.31	\$1,036.47	\$1,118.18	\$717.99	\$1,491.23
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$3.07</b>	<b>\$3.32</b>	<b>\$1.50</b>	<b>\$2.61</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$18.22	\$19.68	\$10.74	\$20.80
5 M	\$11.28	\$14.76	\$24.36	\$26.32	\$13.74	\$26.03
10 M	\$17.43	\$22.81	\$39.71	\$42.92	\$21.24	\$39.08

**RATE SCHEDULE  
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: CHULUOTA  
 COUNTY: SEMINOLE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<u>Residential</u>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$92.74	\$33.66	\$15.25	\$20.41
Gallonge Charge per 1,000	\$3.66	\$4.68	\$23.10	\$9.60	\$4.40	\$7.43
Gallonge Cap *	6M	6M	6M	6M	6M	6M

Typical Residential Bills

<u>5/8" x 3/4" meter</u>						
3 M	\$23.65	\$30.25	\$162.04	\$62.46	\$28.45	\$42.70
5 M	\$30.97	\$39.61	\$208.24	\$81.66	\$37.25	\$57.56
6 M (Maximum Bill) *	\$34.63	\$44.29	\$231.34	\$91.26	\$41.65	\$64.99



SSU/CITRUS PARK SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 198,406	\$ 0	\$ 198,406	\$ 8,259	206,665
2 LAND & LAND RIGHTS	2,927	0	2,927	9	2,936
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(64,294)	0	(64,294)	(18,473)	(82,767)
5 CIAC	(126,708)	0	(126,708)	75	(126,633)
6 AMORTIZATION OF CIAC	48,681	0	48,681	(3,265)	45,416
7 ACQUISITION ADJUSTMENTS -- NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(2,085)	0	(2,085)	866	(1,219)
10 DEFERRED TAXES	(2,958)	0	(2,958)	(717)	(3,675)
11 WORKING CAPITAL ALLOWANCE	7,249	0	7,249	(523)	6,726
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 81,217</b>	<b>\$ 0</b>	<b>\$ 81,217</b>	<b>(13,769)</b>	<b>47,449</b>

SSU/CITRUS PARK SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 525,447	\$ 0	\$ 525,447	(8,010)	517,437
2 LAND	345,406	0	345,406	7	345,413
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(244,992)	0	(244,992)	25,539	(219,453)
5 CIAC	(105,737)	0	(105,737)	0	(105,737)
6 AMORTIZATION OF CIAC	54,345	0	54,345	(3,612)	50,733
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,580)	0	(1,580)	656	(924)
10 DEFERRED TAXES	(9,647)	0	(9,647)	(1,363)	(11,010)
11 WORKING CAPITAL ALLOWANCE	8,424	0	8,424	191	8,615
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 571,665</b>	<b>0 \$</b>	<b>571,665 \$</b>	<b>13,408 \$</b>	<b>585,074</b>

**SSU/CITRUS PARK  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS.**

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 58,474	\$ 16,672	\$ 75,146	\$(8,265)	\$ 66,881	\$ 5,626	72,507
OPERATING EXPENSES:						8.41%	
2 OPERATION AND MAINTENANCE	\$ 57,996	\$ 0	\$ 57,996	\$(4,189)	\$ 53,807	\$	53,807
3 DEPRECIATION	7,277	0	7,277	(245)	7,032		7,032
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,073	750	6,823	(750)	6,073	253	6,326
6 INCOME TAXES	(6,519)	6,142	(377)	(942)	(1,319)	2,073	753
7 TOTAL OPERATING EXPENSES	\$ 64,827	\$ 6,892	\$ 71,719	\$(6,126)	\$ 65,593	\$ 2,326	67,919
8 OPERATING INCOME	\$ (6,353)	\$ 9,780	\$ 3,427	\$(2,139)	\$ 1,288	\$ 3,301	4,589
9 RATE BASE	\$ 61,217	\$	61,217		\$ 47,449	\$	47,449
RATE OF RETURN	-10.38%		5.60%		2.72%		9.67%

SSU/CITRUS PARK STATEMENT OF WASTEWATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-B DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 92,375	\$ 25,771	\$ 118,146	\$ 57,645	\$ 175,791	\$ 3,163	178,954
OPERATING EXPENSES						1.80%	
2 OPERATION AND MAINTENANCE	\$ 67,392	\$ 0	\$ 67,392	\$ 1,528	\$ 68,920	\$	68,920
3 DEPRECIATION	23,289	0	23,289	(812)	22,477		22,477
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	12,655	1,160	13,815	1,961	15,776	142	15,918
6 INCOME TAXES	(16,321)	9,494	(6,827)	20,717	13,890	1,165	15,056
7 TOTAL OPERATING EXPENSES	\$ 87,015	\$ 10,654	\$ 97,669	\$ 23,394	\$ 121,063	\$ 1,308	122,371
8 OPERATING INCOME	\$ 5,360	\$ 15,117	\$ 20,477	\$ 34,251	\$ 54,728	\$ 1,855	56,583
9 RATE BASE	\$ 571,665	\$	\$ 571,665	\$	\$ 585,074	\$	585,074
RATE OF RETURN	0.94%		3.58%		9.35%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: CITRUS PARK  
 COUNTY: MARION  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$5.10	\$5.25	\$6.24	\$6.76
3/4"	\$7.70	\$10.08	\$7.65	\$7.89	\$9.37	\$10.15
1"	\$12.83	\$16.79	\$12.75	\$13.14	\$15.61	\$16.91
1-1/2"	\$25.66	\$33.58	\$25.50	\$26.27	\$31.22	\$33.82
2"	\$41.05	\$53.72	\$40.80	\$42.04	\$49.95	\$54.12
3"	\$82.10	\$107.45	\$81.59	\$84.08	\$99.89	\$108.24
4"	\$128.29	\$167.90	\$127.49	\$131.37	\$156.09	\$169.12
6"	\$256.57	\$335.79	\$254.98	\$262.75	\$312.17	\$338.25
8"	\$410.51	\$537.25	\$407.97	\$420.40	\$499.47	\$541.19
10"	\$590.11	\$772.31	\$586.45	\$604.32	\$717.99	\$777.97
<b>Gallonge Charge per 1,000</b>	\$1.23	\$1.61	\$1.85	\$1.90	\$1.50	\$1.65

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$10.65	\$10.95	\$10.74	\$11.70
5 M	\$11.28	\$14.76	\$14.35	\$14.75	\$13.74	\$15.00
10 M	\$17.43	\$22.81	\$23.60	\$24.25	\$21.24	\$23.23

**RATE SCHEDULE  
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: CITRUS PARK  
 COUNTY: MARION  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
All meter sizes	\$12.67	\$16.21	\$23.89	\$27.20	\$15.25	\$20.65
Gallage Charge per 1,000	\$3.66	\$4.68	\$7.69	\$8.76	\$4.40	\$7.37
Gallage Cap *	6M	6M	6M	6M	6M	6M
<b>General Service - GS</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$12.67	\$16.21	\$23.89	\$27.20	\$15.25	\$20.65
3/4"	\$19.01	\$24.30	\$35.84	\$40.81	\$22.88	\$30.98
1"	\$31.68	\$40.52	\$59.72	\$68.02	\$38.13	\$51.63
1-1/2"	\$63.37	\$81.05	\$119.44	\$136.02	\$76.27	\$103.25
2"	\$101.39	\$129.68	\$191.10	\$217.64	\$122.02	\$165.20
3"	\$202.77	\$259.35	\$382.20	\$435.27	\$244.03	\$330.40
4"	\$316.83	\$405.24	\$597.19	\$680.12	\$381.30	\$516.25
6"	\$633.66	\$810.48	\$1,194.37	\$1,360.23	\$762.61	\$1,032.50
8"	\$1,013.85	\$1,296.75	\$1,910.99	\$2,176.37	\$1,220.17	\$1,652.00
10"	\$1,457.41	\$1,864.09	\$2,747.05	\$3,128.54	\$1,753.99	\$2,374.75
Gallage Charge per 1,000	\$4.39	\$5.61	\$9.23	\$10.52	\$5.28	\$8.84
(Per 100 cubic ft)	\$3.28	\$4.20	\$6.90	\$7.87	\$3.95	\$6.61
<b>Typical Residential Bills</b>						
<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$46.96	\$53.48	\$28.45	\$42.75
5 M	\$30.97	\$39.61	\$62.34	\$71.00	\$37.25	\$57.48
6 M (Maximum Bill) *	\$34.63	\$44.29	\$70.03	\$79.76	\$41.65	\$64.84

SSU/CITRUS SPRINGS SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 5,319,117	\$ 0	\$ 5,319,117	(\$358,880)	4,960,237	
2 LAND & LAND RIGHTS	7,783	0	7,783	47	7,830	
3 NON-USED & USEFUL COMPONENTS	(2,092,095)	0	(2,092,095)	(91,871)	(2,183,966)	
4 ACCUMULATED DEPRECIATION	(976,388)	0	(976,388)	144,984	(831,404)	
5 CIAC	(565,639)	0	(565,639)	53,066	(512,573)	
6 AMORTIZATION OF CIAC	70,123	(9,993)	60,130	(5,872)	54,258	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	(775,784)	0	(775,784)	230,379	(545,405)	
9 UNFUNDED POST-RETIRE. BENEFITS	(10,665)	0	(10,665)	4,432	(6,233)	
10 DEFERRED TAXES	63,743	0	63,743	69,793	133,536	
11 WORKING CAPITAL ALLOWANCE	30,733	0	30,733	317	31,050	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 1,070,928</b>	<b>(\$9,993)</b>	<b>\$ 1,060,935</b>	<b>46,395</b>	<b>1,107,330</b>	

SSU/CITRUS SPRINGS SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 1,702,040	\$ 0	\$ 1,702,040	(148,467)	1,553,573
2 LAND	24,323	0	24,323	18	24,341
3 NON-USED & USEFUL COMPONENTS	(294,311)	0	(294,311)	17,101	(277,210)
4 ACCUMULATED DEPRECIATION	(668,292)	0	(668,292)	56,521	(611,771)
5 CIAC	(105,626)	0	(105,626)	30,346	(75,280)
6 AMORTIZATION OF CIAC	7,085	(1,938)	5,147	(1,057)	4,090
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(4,076)	0	(4,076)	1,694	(2,382)
10 DEFERRED TAXES	(28,302)	0	(28,302)	184,443	156,141
11 WORKING CAPITAL ALLOWANCE	17,891	0	17,891	23	17,914
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 850,732</b>	<b>(1,938)</b>	<b>\$ 648,794</b>	<b>140,822</b>	<b>789,416</b>



SSU/CITRUS SPRINGS  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 313,609	\$ 94,832	\$ 408,441	\$ 99,520	\$ 507,961	(2,734)\$	505,227
OPERATING EXPENSES:						-0.54%	
2 OPERATION AND MAINTENANCE	\$ 245,865	0 \$	245,865	2,532	248,397	\$	248,397
3 DEPRECIATION	64,190	0	64,190	(6,155)	58,035		58,035
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	101,927	(31,789)	70,138	1,923	72,061	(123)	71,938
6 INCOME TAXES	(68,499)	49,038	(19,461)	40,234	20,773	(1,007)	19,766
7 TOTAL OPERATING EXPENSES	\$ 343,483	\$ 17,249	\$ 360,732	\$ 38,534	\$ 399,266	(1,130)\$	398,136
8 OPERATING INCOME	\$ (29,874)\$	77,583 \$	47,709 \$	60,986 \$	108,695 \$	(1,604)\$	107,091
9 RATE BASE	\$ 1,070,928	\$	1,060,935	\$	1,107,330	\$	1,107,330
RATE OF RETURN	-2.79%		4.50%		9.82%		9.67%

CITRUS SPRINGS  
 TREATMENT OF WASTEWATER OPERATIONS  
 FIFTH YEAR TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
OPERATING REVENUES	\$ 209,686	\$ 58,510	\$ 268,196	\$(86,496)	\$ 181,700	\$ 133,328	315,028
OPERATING EXPENSES						73.38%	
OPERATION AND MAINTENANCE	\$ 143,125	\$ 0	\$ 143,125	\$ 183	\$ 143,308	\$	143,308
DEPRECIATION	48,479	0	48,479	(4,631)	43,848		43,848
AMORTIZATION	0	0	0	0	0		0
TAXES OTHER THAN INCOME	35,741	(3,644)	32,097	(5,225)	26,872	6,000	32,872
INCOME TAXES	(22,590)	24,014	1,424	(31,886)	(30,462)	49,117	18,655
TOTAL OPERATING EXPENSES	\$ 204,756	\$ 20,370	\$ 225,126	\$(41,559)	\$ 183,566	\$ 55,116	238,683
OPERATING INCOME	\$ 4,930	\$ 38,140	\$ 43,070	\$(44,937)	\$(1,866)	\$ 78,211	76,345
REVENUE BASE	\$ 650,732	\$	\$ 648,794	\$	\$ 789,416	\$	\$ 789,416
COST OF RETURN	0.76%		6.64%		-0.24%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: CITRUS SPRINGS  
 COUNTY: CITRUS  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential &amp; General Service</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$6.40	\$7.32	\$6.24	\$8.75
3/4"	\$7.70	\$10.08	\$9.60	\$10.98	\$9.37	\$13.13
1"	\$12.83	\$16.79	\$16.00	\$18.30	\$15.61	\$21.88
1 - 1/2"	\$25.66	\$33.58	\$32.00	\$36.59	\$31.22	\$43.77
2"	\$41.05	\$53.72	\$51.20	\$58.55	\$49.95	\$70.03
3"	\$82.10	\$107.45	\$102.39	\$117.09	\$99.89	\$140.06
4"	\$128.29	\$167.90	\$159.99	\$185.95	\$156.09	\$218.84
6"	\$256.57	\$335.79	\$319.97	\$365.91	\$312.17	\$437.69
8"	\$410.51	\$537.25	\$511.96	\$585.45	\$499.47	\$700.30
10"	\$590.11	\$772.31	\$735.94	\$841.59	\$717.99	\$1,006.68
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$2.40</b>	<b>\$2.75</b>	<b>\$1.50</b>	<b>\$2.12</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$13.60	\$15.57	\$10.74	\$15.12
5 M	\$11.28	\$14.76	\$18.40	\$21.07	\$13.74	\$19.36
10 M	\$17.43	\$22.81	\$30.40	\$34.82	\$21.24	\$29.97

**RATE SCHEDULE  
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: CITRUS SPRINGS  
 COUNTY: CITRUS  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
All meter sizes	\$12.67	\$16.21	\$22.89	\$15.38	\$15.25	\$16.29
<b>Gallage Charge per 1,000</b>						
Gallage Cap *	6M	6M	6M	6M	6M	6M
	\$3.66	\$4.68	\$4.48	\$3.01	\$4.40	\$7.09
<b>General Service - GS</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$12.67	\$16.21	\$22.89	\$15.38	\$15.25	\$16.29
3/4"	\$19.01	\$24.30	\$34.34	\$23.07	\$22.88	\$24.44
1"	\$31.68	\$40.52	\$57.23	\$38.45	\$38.13	\$40.73
1-1/2"	\$63.37	\$81.05	\$114.45	\$76.88	\$76.27	\$81.45
2"	\$101.39	\$129.68	\$183.12	\$123.01	\$122.02	\$130.32
3"	\$202.77	\$259.35	\$366.23	\$246.02	\$244.03	\$260.64
4"	\$316.83	\$405.24	\$572.24	\$384.41	\$381.30	\$407.25
6"	\$633.66	\$810.48	\$1,144.48	\$768.83	\$762.61	\$814.50
8"	\$1,013.85	\$1,296.75	\$1,831.16	\$1,230.12	\$1,220.17	\$1,303.20
10"	\$1,457.41	\$1,864.09	\$2,632.30	\$1,768.30	\$1,753.99	\$1,873.35
<b>Gallage Charge per 1,000</b>						
(Per 100 cubic ft)	\$4.39	\$5.61	\$5.37	\$3.61	\$5.28	\$8.51
	\$3.28	\$4.20	\$4.02	\$2.70	\$3.95	\$6.36

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$36.33	\$24.41	\$28.45	\$37.56
5 M	\$30.97	\$39.61	\$45.29	\$30.43	\$37.25	\$51.74
6 M (Maximum Bill) *	\$34.63	\$44.29	\$49.77	\$33.44	\$41.65	\$58.83

SSU/CRYSTAL RIVER HIGHLANDS SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94				SCHEDULE NO. 2-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 177,564	\$ 0	\$ 177,564	(\$ 34,841)	142,723	
2 LAND & LAND RIGHTS	19,202	0	19,202	2	19,204	
3 NON-USED & USEFUL COMPONENTS	(37,234)	0	(37,234)	11,661	(25,573)	
4 ACCUMULATED DEPRECIATION	(46,290)	0	(46,290)	6,046	(40,244)	
5 CIAC	(125,851)	0	(125,851)	215	(125,636)	
6 AMORTIZATION OF CIAC	38,714	0	38,714	(3,299)	35,415	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(440)	0	(440)	183	(257)	
10 DEFERRED TAXES	(2,601)	0	(2,601)	244	(2,357)	
11 WORKING CAPITAL ALLOWANCE	2,135	0	2,135	268	2,403	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 25,199</b>	<b>\$ 0</b>	<b>\$ 25,199</b>	<b>(\$ 19,521)</b>	<b>5,678</b>	

SSU/CRYSTAL RIVER HIGHLANDS STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 12,401	\$ 3,624	\$ 16,025	\$ 18,086	\$ 34,111	(11,924)	\$ 22,187
OPERATING EXPENSES:						-34.96%	
2 OPERATION AND MAINTENANCE	\$ 17,084	\$ 0	\$ 17,084	\$ 2,138	\$ 19,222	\$	\$ 19,222
3 DEPRECIATION	1,925	0	1,925	(1,046)	879		879
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,320	145	1,465	765	2,230	(537)	1,693
6 INCOME TAXES	(3,873)	1,342	(2,531)	6,721	4,190	(4,393)	(203)
7 TOTAL OPERATING EXPENSES	\$ 16,456	\$ 1,487	\$ 17,943	\$ 8,578	\$ 26,521	(4,929)	\$ 21,591
8 OPERATING INCOME	\$ (4,055)	\$ 2,137	(1,918)	\$ 9,508	\$ 7,590	(6,995)	\$ 596
9 RATE BASE	\$ 25,199	\$	25,199	\$	5,678	\$	5,678
RATE OF RETURN	-16.09%		-7.61%		133.68%		10.49%

**RATE SCHEDULE  
 WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: CRYSTAL RIVER HIGHLANDS  
 COUNTY: CITRUS  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential &amp; General Service</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$6.86	\$12.19	\$6.24	\$10.15
3/4"	\$7.70	\$10.08	\$10.30	\$18.28	\$9.37	\$15.22
1"	\$12.83	\$16.79	\$17.16	\$30.47	\$15.61	\$25.37
1-1/2"	\$25.66	\$33.58	\$34.31	\$60.93	\$31.22	\$50.73
2"	\$41.05	\$53.72	\$54.90	\$97.48	\$49.95	\$81.17
3"	\$82.10	\$107.45	\$109.81	\$194.97	\$99.89	\$162.34
4"	\$128.29	\$167.90	\$171.57	\$304.64	\$156.09	\$253.66
6"	\$256.57	\$335.79	\$343.15	\$609.28	\$312.17	\$507.32
8"	\$410.51	\$537.25	\$549.04	\$974.84	\$499.47	\$811.71
10"	\$590.11	\$772.31	\$789.24	\$1,401.34	\$717.99	\$1,166.83
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$2.57</b>	<b>\$4.56</b>	<b>\$1.50</b>	<b>\$2.21</b>

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$14.57	\$25.87	\$10.74	\$16.76
5 M	\$11.28	\$14.76	\$19.71	\$34.99	\$13.74	\$21.18
10 M	\$17.43	\$22.81	\$32.56	\$57.79	\$21.24	\$32.20

SSU/DAETWYLER SHORES SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 133,751	\$ 0	\$ 133,751	(8,142)\$	125,609	
2 LAND & LAND RIGHTS	(1,709)	0	(1,709)	2,378	669	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(57,018)	0	(57,018)	5,072	(51,946)	
5 CIAC	(48,130)	0	(48,130)	0	(48,130)	
6 AMORTIZATION OF CIAC	29,614	0	29,614	(1,260)	28,354	
7 ACQUISITION ADJUSTMENTS - NET	11,709	0	11,709	509	12,218	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(743)	0	(743)	309	(434)	
10 DEFERRED TAXES	(2,299)	0	(2,299)	(278)	(2,577)	
11 WORKING CAPITAL ALLOWANCE	4,890	0	4,890	(1,117)	3,773	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 70,066</b>	<b>\$ 0</b>	<b>\$ 70,066</b>	<b>(2,529)\$</b>	<b>67,536</b>	



SSU/DAETWYLER SHORES  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 28,199	\$ 8,584	\$ 36,783	(\$ 359)	\$ 36,424	\$ 10,997	47,421
OPERATING EXPENSES:						30.19%	
2 OPERATION AND MAINTENANCE	\$ 39,123	\$ 0	\$ 39,123	(\$ 8,936)	\$ 30,187	\$	30,187
3 DEPRECIATION	4,523	0	4,523	(521)	4,002		4,002
4 AMORTIZATION	509	0	509	0	509		509
5 TAXES OTHER THAN INCOME	3,994	386	4,380	(240)	4,140	495	4,635
6 INCOME TAXES	(9,304)	3,162	(6,142)	3,648	(2,494)	4,051	1,557
7 TOTAL OPERATING EXPENSES	\$ 38,845	\$ 3,548	\$ 42,393	(\$ 6,049)	\$ 36,344	\$ 4,546	40,890
8 OPERATING INCOME	\$ (10,646)	\$ 5,036	\$ (5,610)	\$ 5,690	\$ 80	\$ 6,451	6,531
9 RATE BASE	\$ 70,066	\$	70,066	\$	67,536	\$	67,536
RATE OF RETURN	-15.19%		-8.01%		0.12%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: DAETWYLER SHORES  
 COUNTY: ORANGE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential &amp; General Service</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$8.64	\$7.51	\$6.24	\$12.03
3/4"	\$7.70	\$10.08	\$12.97	\$11.27	\$9.37	\$18.05
1"	\$12.83	\$16.79	\$21.61	\$18.79	\$15.61	\$30.08
1-1/2"	\$25.66	\$33.58	\$43.20	\$37.56	\$31.22	\$60.16
2"	\$41.05	\$53.72	\$69.12	\$60.10	\$49.95	\$96.26
3"	\$82.10	\$107.45	\$138.23	\$120.19	\$99.89	\$192.51
4"	\$128.29	\$167.90	\$215.99	\$187.80	\$156.09	\$300.80
6"	\$256.57	\$335.79	\$431.97	\$375.60	\$312.17	\$601.60
8"	\$410.51	\$537.25	\$691.16	\$600.96	\$499.47	\$962.55
10"	\$590.11	\$772.31	\$993.54	\$863.87	\$717.99	\$1,383.67
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$2.11</b>	<b>\$1.84</b>	<b>\$1.50</b>	<b>\$1.84</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$14.97	\$13.03	\$10.74	\$17.56
5 M	\$11.28	\$14.76	\$19.19	\$16.71	\$13.74	\$21.25
10 M	\$17.43	\$22.81	\$29.74	\$25.91	\$21.24	\$30.48

SSU/DEEP CREEK SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 4,856,460	\$ 0	\$ 4,856,460	(148,666)	4,707,794	
2 LAND & LAND RIGHTS	9,307	0	9,307	77	9,384	
3 NON-USED & USEFUL COMPONENTS	(1,381,687)	0	(1,381,687)	(94,191)	(1,475,878)	
4 ACCUMULATED DEPRECIATION	(1,546,937)	0	(1,546,937)	141,784	(1,405,153)	
5 CIAC	(543,100)	(36,550)	(579,650)	(13,325)	(592,975)	
6 AMORTIZATION OF CIAC	114,598	0	114,598	(17,955)	96,643	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(17,539)	0	(17,539)	7,288	(10,251)	
10 DEFERRED TAXES	(87,813)	0	(87,813)	30,383	(57,430)	
11 WORKING CAPITAL ALLOWANCE	175,312	0	175,312	(155,567)	19,745	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 1,578,601</b>	<b>\$ (36,550)</b>	<b>\$ 1,542,051</b>	<b>(250,172)</b>	<b>1,291,879</b>	

SSU/DEEP CREEK SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 9,113,298	\$ 0	\$ 9,113,298	(\$ 330,515)	8,782,783	
2 LAND	12,280	0	12,280	(2,734)	9,546	
3 NON-USED & USEFUL COMPONENTS	180,042	0	180,042	177,546	357,588	
4 ACCUMULATED DEPRECIATION	(2,754,927)	0	(2,754,927)	227,163	(2,527,764)	
5 CIAC	(9,499,375)	(30,458)	(9,529,833)	(14,144)	(9,543,977)	
6 AMORTIZATION OF CIAC	2,768,554	0	2,768,554	(216,449)	2,552,105	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(17,842)	0	(17,842)	7,414	(10,428)	
10 DEFERRED TAXES	(171,712)	0	(171,712)	(1,925)	(173,637)	
11 WORKING CAPITAL ALLOWANCE	205,362	0	205,362	(196,911)	8,451	
12 CONSTRUCTION WORK IN PROGRESS	0	194,780	194,780	350,554	545,334	
<b>RATE BASE</b>	<b>\$ (164,322)</b>	<b>\$ 164,322</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>	

SSU/DEEP CREEK  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,532,334	\$ 467,597	\$ 1,999,931	\$(514,949)	\$ 1,484,982	\$ 6,357	\$ 1,491,339
OPERATING EXPENSES:						0.43%	
2 OPERATION AND MAINTENANCE	\$ 1,402,499	\$ 0	\$ 1,402,499	\$(275,743)	\$ 1,126,756	\$	\$ 1,126,756
3 DEPRECIATION	91,681	0	91,681	(12,853)	78,828		78,828
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	168,401	652	169,053	(31,366)	137,687	286	137,973
6 INCOME TAXES	(89,841)	180,837	90,996	(70,545)	20,451	2,342	22,793
7 TOTAL OPERATING EXPENSES	\$ 1,572,739	\$ 181,489	\$ 1,754,228	\$(390,507)	\$ 1,363,722	\$ 2,628	\$ 1,366,350
8 OPERATING INCOME	\$ (40,405)	\$ 286,108	\$ 245,703	\$(124,442)	\$ 121,260	\$ 3,729	\$ 124,989
9 RATE BASE	\$ 1,578,601	\$	\$ 1,542,051	\$	\$ 1,291,879	\$	\$ 1,291,879
RATE OF RETURN	-2.56%		15.93%		9.39%		9.67%

SSU/DEEP CREEK  
 STATEMENT OF WASTEWATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,745,885	\$ 487,637	\$ 2,233,522	\$(541,028)	\$ 1,692,494	\$(369,521)	1,322,973
OPERATING EXPENSES						-21.83%	
2 OPERATION AND MAINTENANCE	\$ 1,642,893	\$ 0	\$ 1,642,893	\$(454,075)	\$ 1,188,818	\$	1,188,818
3 DEPRECIATION	18,517	0	18,517	(9,037)	9,480		9,480
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	199,712	1,446	201,158	(35,739)	165,419	(16,628)	148,791
6 INCOME TAXES	(57,853)	184,347	126,494	(14,481)	112,013	(136,128)	(24,116)
7 TOTAL OPERATING EXPENSES	\$ 1,803,289	\$ 185,793	\$ 1,989,062	\$(513,332)	\$ 1,475,730	\$(152,757)	1,322,973
8 OPERATING INCOME	\$(57,384)	\$ 301,844	\$ 244,460	\$(27,696)	\$ 216,764	\$(216,764)	0
9 RATE BASE	\$(164,322)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
RATE OF RETURN	34.92%		0.00%		0.00%		0.00%

**RATE SCHEDULE  
WATER**

**SOUTHERN STATES UTILITIES, INC.**  
 SYSTEM: DEEP CREEK  
 COUNTY: CHARLOTTE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b><u>Residential &amp; General Service &amp; Multi-Family</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$13.69	\$17.92	\$13.94	\$15.61	\$16.66	\$13.75
3/4"	\$13.69	\$17.92	\$13.94	\$15.61	\$16.66	\$13.75
1"	\$34.21	\$44.77	\$34.84	\$39.00	\$41.62	\$34.36
1-1/2"	\$68.43	\$89.56	\$69.70	\$78.00	\$83.26	\$68.72
2"	\$109.50	\$143.31	\$111.53	\$124.82	\$133.23	\$109.97
3"	\$219.00	\$286.62	\$223.05	\$249.64	\$266.46	\$219.94
4"	\$342.19	\$447.84	\$348.52	\$390.06	\$416.34	\$343.66
6"	\$684.36	\$895.66	\$697.02	\$780.10	\$832.66	\$687.30
8"	\$684.36	\$895.66	\$697.02	\$780.10	\$832.66	\$687.30
10"	N/A	N/A	N/A	N/A	N/A	N/A
<b>Gallage Charge per 1,000</b>	\$4.12	\$1.61	\$4.20	\$4.70	\$5.01	\$4.14

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$26.05	\$22.75	\$26.54	\$29.71	\$31.69	\$26.16
5 M	\$34.29	\$25.97	\$34.94	\$39.11	\$41.71	\$34.44
10 M	\$54.89	\$34.02	\$55.94	\$62.61	\$66.76	\$55.13

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: DEEP CREEK  
 COUNTY: CHARLOTTE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$19.40	\$24.81	\$15.16	\$22.72	\$23.35	\$19.40
Gallage Charge per 1,000	\$3.97	\$5.08	\$3.10	\$4.65	\$4.75	\$3.97
Gallage Cap *	10M	10M	10M	10M	10M	10M
<b>General &amp; Multi-family Service - GS, MF</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$19.40	\$24.81	\$15.16	\$22.72	\$23.35	\$19.40
3/4"	\$19.40	\$24.81	\$15.16	\$22.72	\$23.35	\$19.40
1"	\$48.52	\$62.06	\$37.93	\$56.82	\$58.39	\$48.52
1-1/2"	\$97.02	\$124.09	\$75.84	\$113.62	\$116.76	\$97.02
2"	\$155.25	\$198.57	\$121.36	\$181.81	\$186.84	\$155.25
3"	\$310.50	\$397.14	\$242.72	\$363.63	\$373.69	\$310.50
4"	\$485.17	\$620.55	\$379.26	\$568.18	\$583.90	\$485.17
6"	\$970.31	\$1,241.07	\$758.49	\$1,136.33	\$1,167.77	\$970.31
8"	\$970.31	\$1,241.07	\$758.49	\$1,136.33	\$1,167.77	\$970.31
10"	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Gallage Charge per 1,000	\$4.75	\$6.08	\$3.71	\$5.56	\$5.72	\$4.75
<b>Typical Residential Bills</b>						
<b>5/8" x 3/4" meter</b>						
3 M	\$31.31	\$40.05	\$24.46	\$36.67	\$37.60	\$31.31
5 M	\$39.25	\$50.21	\$30.66	\$45.97	\$47.10	\$39.25
10 M (Maximum Bill) *	\$59.10	\$75.61	\$46.16	\$69.22	\$70.85	\$59.10



SSU/DELTONA LAKES SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 21,288,064	\$ 0	\$ 21,288,064	\$(2,351,148)	18,936,916	
2 LAND & LAND RIGHTS	146,948	0	146,948	1,599	148,547	
3 NON-USED & USEFUL COMPONENTS	(915,391)	0	(915,391)	19,019	(896,372)	
4 ACCUMULATED DEPRECIATION	(5,751,731)	0	(5,751,731)	730,436	(5,021,295)	
5 CIAC	(8,444,843)	(125,121)	(8,569,964)	326,669	(8,243,295)	
6 AMORTIZATION OF CIAC	1,751,747	0	1,751,747	(248,881)	1,502,866	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(135,725)	0	(135,725)	56,396	(79,329)	
10 DEFERRED TAXES	1,019,153	0	1,019,153	(588,673)	430,480	
11 WORKING CAPITAL ALLOWANCE	387,892	0	387,892	(32,822)	355,070	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 9,346,114</b>	<b>\$(125,121)</b>	<b>\$ 9,220,993</b>	<b>\$(2,087,405)</b>	<b>7,133,588</b>	

SSU/DELTONA LAKES SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 14,609,589	\$ 0	\$ 14,609,589	\$(1,356,476)	13,253,113	
2 LAND	307,170	0	307,170	121	307,291	
3 NON-USED & USEFUL COMPONENTS	(268,974)	0	(268,974)	(36,861)	(305,835)	
4 ACCUMULATED DEPRECIATION	(3,586,679)	0	(3,586,679)	616,920	(2,969,759)	
5 CIAC	(686,347)	0	(686,347)	13,649	(672,698)	
6 AMORTIZATION OF CIAC	226,951	0	226,951	(26,490)	200,461	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(27,431)	0	(27,431)	11,398	(16,033)	
10 DEFERRED TAXES	(258,620)	0	(258,620)	40,321	(218,299)	
11 WORKING CAPITAL ALLOWANCE	123,864	0	123,864	8,196	132,060	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 10,439,523</b>	<b>\$ 0</b>	<b>\$ 10,439,523</b>	<b>\$(729,222)</b>	<b>9,710,301</b>	

SSU/DELTONA LAKES STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 5,182,614	\$ 1,560,240	\$ 6,742,854	\$(2,310,061)	\$ 4,432,793	\$ 216,193	\$ 4,648,986
OPERATING EXPENSES:						4.88%	
2 OPERATION AND MAINTENANCE	\$ 3,103,138	\$ 0	\$ 3,103,138	\$(282,579)	\$ 2,840,559	\$	\$ 2,840,559
3 DEPRECIATION	617,428	0	617,428	(102,240)	515,188		515,188
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	470,378	90,128	560,504	(124,194)	436,310	9,729	446,039
6 INCOME TAXES	161,891	589,534	731,225	(653,563)	77,662	79,644	157,306
7 TOTAL OPERATING EXPENSES	\$ 4,352,835	\$ 659,660	\$ 5,012,295	\$(1,142,576)	\$ 3,869,719	\$ 89,372	\$ 3,959,091
8 OPERATING INCOME	\$ 829,979	\$ 1,319,320	\$ 1,730,559	\$(1,167,485)	\$ 563,074	\$ 126,821	\$ 689,894
9 RATE BASE	\$ 9,346,114	\$	\$ 9,220,993	\$	\$ 7,133,588	\$	\$ 7,133,588
RATE OF RETURN	8.88%		18.77%		7.89%		9.67%

**SSU/DELTONA LAKES  
STATEMENT OF WASTEWATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 3-B  
DOCKET NO. 950495-WS**

DESCRIPTION	TEST YEAR PER UTILITY 1994	UTILITY ADJUSTMENTS	TEST YEAR PER UTILITY 1994	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,784,717	\$ 497,682	\$ 2,282,399	\$ 86,122	\$ 2,368,521	\$ 844,046	\$ 3,212,567
OPERATING EXPENSES						35.64%	
2 OPERATION AND MAINTENANCE	\$ 990,916	\$ 0	\$ 990,916	\$ 65,567	\$ 1,056,483	\$	\$ 1,056,483
3 DEPRECIATION	652,422	0	652,422	(82,740)	569,682		569,682
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	384,266	17,830	382,096	(15,720)	366,376	37,982	404,358
6 INCOME TAXES	(315,959)	185,103	(130,856)	62,871	(67,985)	310,939	242,954
7 TOTAL OPERATING EXPENSES	\$ 1,691,645	\$ 202,933	\$ 1,894,578	\$ 29,978	\$ 1,924,556	\$ 348,921	\$ 2,273,477
8 OPERATING INCOME	\$ 93,072	\$ 294,749	\$ 387,821	\$ 56,144	\$ 443,965	\$ 495,125	\$ 939,090
9 RATE BASE	\$ 10,439,523	\$	\$ 10,439,523	\$	\$ 9,710,301	\$	\$ 9,710,301
RATE OF RETURN	0.89%		3.71%		4.57%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: DELTONA  
 COUNTY: VOLUSIA  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b><u>Residential &amp; General Service</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$4.47	\$4.83	\$6.24	\$6.38
3/4"	\$7.70	\$10.08	\$6.70	\$7.25	\$9.37	\$9.57
1"	\$12.83	\$16.79	\$11.16	\$12.08	\$15.61	\$15.94
1-1/2"	\$25.66	\$33.58	\$22.33	\$24.17	\$31.22	\$31.89
2"	\$41.05	\$53.72	\$35.73	\$38.67	\$49.95	\$51.02
3"	\$82.10	\$107.45	\$71.46	\$77.33	\$99.89	\$102.04
4"	\$128.29	\$167.90	\$111.65	\$120.83	\$156.09	\$159.44
6"	\$256.57	\$335.79	\$223.30	\$241.66	\$312.17	\$318.87
8"	\$410.51	\$537.25	\$357.28	\$386.65	\$499.47	\$510.19
10"	\$590.11	\$772.31	\$513.59	\$555.82	\$717.99	\$733.40
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$1.22</b>	<b>\$1.32</b>	<b>\$1.50</b>	<b>\$1.09</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$8.13	\$8.79	\$10.74	\$9.66
5 M	\$11.28	\$14.76	\$10.57	\$11.43	\$13.74	\$11.85
10 M	\$17.43	\$22.81	\$16.67	\$18.03	\$21.24	\$17.32

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: DELTONA  
 COUNTY: VOLUSIA  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
All meter sizes	\$12.67	\$16.21	\$18.41	\$15.77	\$15.25	\$21.25
<b>Gallage Charge per 1,000</b>						
Gallage Cap *	6M	6M	6M	6M	6M	6M
	\$3.66	\$4.68	\$7.80	\$6.69	\$4.40	\$6.95
<b>General Service - GS</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$12.67	\$16.21	\$18.41	\$15.77	\$15.25	\$21.25
3/4"	\$19.01	\$24.30	\$27.61	\$23.67	\$22.88	\$31.88
1"	\$31.68	\$40.52	\$46.02	\$39.44	\$38.13	\$53.13
1-1/2"	\$63.37	\$81.05	\$92.03	\$78.87	\$76.27	\$106.25
2"	\$101.39	\$129.68	\$147.24	\$126.20	\$122.02	\$170.00
3"	\$202.77	\$259.35	\$294.49	\$252.40	\$244.03	\$340.00
4"	\$316.83	\$405.24	\$460.14	\$394.37	\$381.30	\$531.25
6"	\$633.66	\$810.48	\$920.27	\$788.74	\$762.61	\$1,062.50
8"	\$1,013.85	\$1,296.75	\$1,472.43	\$1,261.98	\$1,220.17	\$1,700.00
10"	\$1,457.41	\$1,864.09	\$2,116.62	\$1,814.09	\$1,753.99	\$2,443.75
<b>Gallage Charge per 1,000</b>						
(Per 100 cubic ft)	\$4.39	\$5.61	\$9.36	\$8.02	\$5.28	\$8.35
	\$3.28	\$4.20	\$7.00	\$6.00	\$3.95	\$6.24
<b>Effluent - EFF</b>						
Gallage Charge per 1,000	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$41.81	\$35.84	\$28.45	\$42.11
5 M	\$30.97	\$39.61	\$57.41	\$49.22	\$37.25	\$56.02
6 M (Maximum Bill) *	\$34.63	\$44.29	\$65.21	\$55.91	\$41.65	\$62.98

SSU/DOL RAY MANOR SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94				SCHEDULE NO. 2-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 117,589	\$ 0	\$ 117,589	(4,892)	112,697	
2 LAND & LAND RIGHTS	206	0	206	2	208	
3 NON-USED & USEFUL COMPONENTS	(6,709)	0	(6,709)	14	(6,695)	
4 ACCUMULATED DEPRECIATION	(47,241)	0	(47,241)	4,196	(43,045)	
5 CIAC	(11,326)	0	(11,326)	0	(11,326)	
6 AMORTIZATION OF CIAC	8,818	0	8,818	(372)	8,446	
7 ACQUISITION ADJUSTMENTS - NET	6,886	0	6,886	447	7,333	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(356)	0	(356)	148	(208)	
10 DEFERRED TAXES	(2,158)	0	(2,158)	(237)	(2,395)	
11 WORKING CAPITAL ALLOWANCE	3,230	0	3,230	517	3,747	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 68,939</b>	<b>\$ 0</b>	<b>\$ 68,939</b>	<b>(177)</b>	<b>68,762</b>	

SSU/DOL RAY MANOR  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 21,085	\$ 6,389	\$ 27,474	\$ 4,859	\$ 32,333	\$ 14,199	46,532
OPERATING EXPENSES:						43.92%	
2 OPERATION AND MAINTENANCE	\$ 25,841	\$ 0	\$ 25,841	\$ 4,137	\$ 29,978	\$	29,978
3 DEPRECIATION	3,664	0	3,664	(273)	3,391		3,391
4 AMORTIZATION	385	0	385	(1)	384		384
5 TAXES OTHER THAN INCOME	3,973	65	4,038	(175)	3,863	639	4,502
6 INCOME TAXES	(6,486)	2,440	(4,046)	442	(3,604)	5,231	1,627
7 TOTAL OPERATING EXPENSES	\$ 27,377	\$ 2,505	\$ 29,882	\$ 4,130	\$ 34,012	\$ 5,870	39,882
8 OPERATING INCOME	\$ (6,292)	\$ 3,884	\$ (2,408)	\$ 729	\$ (1,679)	\$ 8,329	6,650
9 RATE BASE	\$ 68,939	\$	\$ 68,939	\$	\$ 68,762	\$	\$ 68,762
RATE OF RETURN	-9.13%		-3.49%		-2.44%		9.67%



**RATE SCHEDULE  
WATER**

**SOUTHERN STATES UTILITIES, INC.**  
**SYSTEM: DOL RAY MANOR**  
**COUNTY: SEMINOLE**  
**TEST YEAR ENDED: December 31, 1994**

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential &amp; Multi-Family</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$17.08	\$13.42	\$6.24	\$21.11
3/4"	\$7.70	\$10.08	\$25.63	\$20.13	\$9.37	\$31.67
1"	\$12.83	\$16.79	\$42.71	\$33.55	\$15.61	\$52.78
1-1/2"	\$25.66	\$33.58	\$85.40	\$67.08	\$31.22	\$105.55
2"	\$41.05	\$53.72	\$136.64	\$107.33	\$49.95	\$168.88
3"	\$82.10	\$107.45	\$273.29	\$214.67	\$99.89	\$337.76
4"	\$128.29	\$167.90	\$427.02	\$335.42	\$156.09	\$527.75
6"	\$256.57	\$335.79	\$854.03	\$670.83	\$312.17	\$1,055.50
8"	\$410.51	\$537.25	\$1,366.45	\$1,073.33	\$499.47	\$1,688.80
10"	\$590.11	\$772.31	\$1,964.27	\$1,542.91	\$717.99	\$2,427.66
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$2.32</b>	<b>\$1.82</b>	<b>\$1.50</b>	<b>\$2.13</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$24.04	\$18.88	\$10.74	\$27.49
5 M	\$11.28	\$14.76	\$28.68	\$22.52	\$13.74	\$31.74
10 M	\$17.43	\$22.81	\$40.28	\$31.62	\$21.24	\$42.37

SSU/DRUID HILLS SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 417,039	\$ 0	\$ 417,039	(\$ 19,280)	397,759	
2 LAND & LAND RIGHTS	854	0	854	7	861	
3 NON-USED & USEFUL COMPONENTS	(2,399)	0	(2,399)	(267)	(2,666)	
4 ACCUMULATED DEPRECIATION	(141,590)	0	(141,590)	15,968	(125,622)	
5 CIAC	(44,771)	0	(44,771)	37	(44,734)	
6 AMORTIZATION OF CIAC	33,310	0	33,310	(1,587)	31,723	
7 ACQUISITION ADJUSTMENTS - NET	13,909	0	13,909	902	14,811	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(1,479)	0	(1,479)	614	(865)	
10 DEFERRED TAXES	(7,553)	0	(7,553)	(614)	(8,167)	
11 WORKING CAPITAL ALLOWANCE	5,990	0	5,990	804	6,794	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 273,310</b>	<b>\$ 0</b>	<b>\$ 273,310</b>	<b>(\$ 3,416)</b>	<b>269,894</b>	

**SSU/DRUID HILLS  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS**

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 71,655	\$ 21,873	\$ 93,528	(12,750)	\$ 80,778	\$ 35,399	116,177
OPERATING EXPENSES:						43.82%	
2 OPERATION AND MAINTENANCE	\$ 47,917	\$ 0	\$ 47,917	6,434	\$ 54,351	\$	54,351
3 DEPRECIATION	15,828	0	15,828	(1,270)	14,558		14,558
4 AMORTIZATION	895	0	895	(1)	894		894
5 TAXES OTHER THAN INCOME	12,327	884	13,211	(1,042)	12,169	1,593	13,762
6 INCOME TAXES	(8,133)	8,097	(36)	(6,495)	(6,531)	13,041	6,510
7 TOTAL OPERATING EXPENSES	\$ 68,834	\$ 8,981	\$ 77,815	(2,374)	\$ 75,441	\$ 14,633	90,075
8 OPERATING INCOME	\$ 2,821	\$ 12,892	\$ 15,713	(10,376)	\$ 5,337	\$ 20,765	26,102
9 RATE BASE	\$ 273,310	\$	273,310		\$ 269,894	\$	269,894
RATE OF RETURN	1.03%		5.75%		1.98%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: DRUID HILLS  
 COUNTY: SEMINOLE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential &amp; Multi-Family</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$9.47	\$7.43	\$6.24	\$11.90
3/4"	\$7.70	\$10.08	\$14.21	\$11.15	\$9.37	\$17.85
1"	\$12.83	\$16.79	\$23.68	\$18.58	\$15.61	\$29.75
1-1/2"	\$25.66	\$33.58	\$47.36	\$37.16	\$31.22	\$59.50
2"	\$41.05	\$53.72	\$75.78	\$59.46	\$49.95	\$95.20
3"	\$82.10	\$107.45	\$151.57	\$118.91	\$99.89	\$190.40
4"	\$128.29	\$167.90	\$236.82	\$185.80	\$156.09	\$297.49
6"	\$256.57	\$335.79	\$473.65	\$371.61	\$312.17	\$594.99
8"	\$410.51	\$537.25	\$757.83	\$594.57	\$499.47	\$951.98
10"	\$590.11	\$772.31	\$1,089.38	\$854.70	\$717.99	\$1,368.48
Gallonage Charge per 1,000	\$1.23	\$1.61	\$2.03	\$1.60	\$1.50	\$1.85

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$15.56	\$12.23	\$10.74	\$17.46
5 M	\$11.28	\$14.76	\$19.62	\$15.43	\$13.74	\$21.17
10 M	\$17.43	\$22.81	\$29.77	\$23.43	\$21.24	\$30.44

SSU/EAST LAKE HARRIS ESTATES SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 312,523	\$ 0	\$ 312,523	(\$ 250,412)	62,111	
2 LAND & LAND RIGHTS	1,147	0	1,147	5	1,152	
3 NON-USED & USEFUL COMPONENTS	0	0	0	(201)	(201)	
4 ACCUMULATED DEPRECIATION	(33,454)	0	(33,454)	5,524	(27,930)	
5 CIAC	(5,029)	0	(5,029)	150	(4,879)	
6 AMORTIZATION OF CIAC	1,700	0	1,700	(153)	1,547	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(1,028)	0	(1,028)	427	(601)	
10 DEFERRED TAXES	(4,926)	0	(4,926)	4,054	(872)	
11 WORKING CAPITAL ALLOWANCE	3,079	0	3,079	(85)	2,994	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 274,012</b>	<b>\$ 0</b>	<b>\$ 274,012</b>	<b>(\$ 240,691)</b>	<b>33,321</b>	

SSU/EAST LAKE HARRIS ESTATES  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 17,871	\$ 5,438	\$ 23,309	\$ 6,612	\$ 29,921	\$ 5,997	35,918
OPERATING EXPENSES:						20.04%	
2 OPERATION AND MAINTENANCE	\$ 24,636	\$ 0	\$ 24,636	\$(687)	\$ 23,949	\$	23,949
3 DEPRECIATION	11,695	0	11,695	(8,032)	3,663		3,663
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,696	245	3,941	105	4,046	270	4,316
6 INCOME TAXES	(14,454)	2,003	(12,451)	11,009	(1,442)	2,209	767
7 TOTAL OPERATING EXPENSES	\$ 25,573	\$ 2,248	\$ 27,821	\$ 2,395	\$ 30,216	\$ 2,479	32,695
8 OPERATING INCOME	\$ (7,702)	\$ 3,190	\$(4,512)	\$ 4,217	\$(295)	\$ 3,518	3,222
9 RATE BASE	\$ 274,012	\$ 274,012	\$ 274,012	\$ 33,321	\$ 33,321		
RATE OF RETURN	-2.81%		-1.65%		-0.69%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: EAST LAKE HARRIS ESTATES  
 COUNTY: LAKE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<b>Current Rates</b>	<b>Utility Requested Interim (1995)</b>	<b>Interim Alternative (1994)</b>			<b>Commission Approved Interim (1994)</b>
			<b>Alt. 1 Capped w/ Stand Alone Increase</b>	<b>Alt. 2 Capped w/ Uniform Increase</b>	<b>Alt. 3 Uniform w/ Uniform Increase</b>	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$9.69	\$9.15	\$6.24	\$7.15
3/4"	\$7.70	\$10.08	\$14.54	\$13.74	\$9.37	\$10.72
1"	\$12.83	\$16.79	\$24.23	\$22.89	\$15.61	\$17.87
1-1/2"	\$25.66	\$33.58	\$48.45	\$45.77	\$31.22	\$35.74
2"	\$41.05	\$53.72	\$77.52	\$73.23	\$49.95	\$57.19
3"	\$82.10	\$107.45	\$155.05	\$146.45	\$99.89	\$114.37
4"	\$128.29	\$167.90	\$242.27	\$228.83	\$156.09	\$178.70
6"	\$256.57	\$335.79	\$484.53	\$457.67	\$312.17	\$357.41
8"	\$410.51	\$537.25	\$775.25	\$732.27	\$499.47	\$571.85
10"	\$590.11	\$772.31	\$1,114.42	\$1,052.64	\$717.99	\$822.03
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$2.81</b>	<b>\$2.66</b>	<b>\$1.50</b>	<b>\$3.93</b>

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$18.12	\$17.13	\$10.74	\$18.94
5 M	\$11.28	\$14.76	\$23.74	\$22.45	\$13.74	\$26.79
10 M	\$17.43	\$22.81	\$37.79	\$35.75	\$21.24	\$46.44

SSU/ENTERPRISE SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 273,711	\$ 0	\$ 273,711	(\$ 12,860)	260,851	
2 LAND & LAND RIGHTS	6,587	0	6,587	6	6,593	
3 NON-USED & USEFUL COMPONENTS	1,575	0	1,575	1,219	2,794	
4 ACCUMULATED DEPRECIATION	(131,735)	0	(131,735)	9,529	(122,206)	
5 CIAC	(229,170)	0	(229,170)	1,375	(227,795)	
6 AMORTIZATION OF CIAC	95,852	0	95,852	(6,510)	89,342	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(1,295)	0	(1,295)	538	(757)	
10 DEFERRED TAXES	(1,039)	0	(1,039)	596	(443)	
11 WORKING CAPITAL ALLOWANCE	6,636	0	6,636	(5,178)	1,458	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 21,122</b>	<b>\$ 0</b>	<b>\$ 21,122</b>	<b>(\$ 11,285)</b>	<b>9,837</b>	



SSU/ENTERPRISE SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94				SCHEDULE NO. 2-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 114,615	\$ 0	\$ 114,615	(\$ 6,303)	108,312	
2 LAND	3,193	0	3,193	(116)	3,077	
3 NON-USED & USEFUL COMPONENTS	(7,461)	0	(7,461)	(2,193)	(9,654)	
4 ACCUMULATED DEPRECIATION	(70,781)	0	(70,781)	5,561	(65,220)	
5 CIAC	(63,955)	0	(63,955)	0	(63,955)	
6 AMORTIZATION OF CIAC	54,259	0	54,259	(3,612)	50,647	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(760)	0	(760)	316	(444)	
10 DEFERRED TAXES	(1,913)	0	(1,913)	(277)	(2,190)	
11 WORKING CAPITAL ALLOWANCE	5,907	0	5,907	(5,547)	360	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 33,104</b>	<b>\$ 0</b>	<b>\$ 33,104</b>	<b>(\$ 12,171)</b>	<b>20,933</b>	

SSU/ENTERPRISE STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 69,832	\$ 21,180	\$ 91,012	\$(21,252)	\$ 69,760	\$(40,643)	29,117
OPERATING EXPENSES:						-58.26%	
2 OPERATION AND MAINTENANCE	\$ 53,090	\$ 0	\$ 53,090	\$(30,356)	\$ 22,734	\$	22,734
3 DEPRECIATION	4,192	0	4,192	(849)	3,343		3,343
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,622	936	5,558	(1,329)	4,229	(1,829)	2,400
6 INCOME TAXES	2,148	7,810	9,958	4,621	14,579	(14,972)	(393)
7 TOTAL OPERATING EXPENSES	\$ 64,052	\$ 8,746	\$ 72,798	\$(27,913)	\$ 44,885	\$(16,801)	28,084
8 OPERATING INCOME	\$ 5,780	\$ 12,434	\$ 18,214	\$ 6,661	\$ 24,875	\$(23,841)	1,033
9 RATE BASE	\$ 21,122	\$	21,122	\$	9,837	\$	9,837
RATE OF RETURN	27.36%		86.23%		252.87%		10.50%

SSU/ENTERPRISE STATEMENT OF WASTEWATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-B DOCKET NO. 950495-WS						
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT	
1 OPERATING REVENUES	\$ 49,198	\$ 13,731	\$ 62,929	\$(15,721)	\$ 47,208	\$ 29,314	76,522	
OPERATING EXPENSES							62.10%	
2 OPERATION AND MAINTENANCE	\$ 47,253	\$ 0	\$ 47,253	\$ 20,661	\$ 67,914	\$	67,914	
3 DEPRECIATION	1,705	0	1,705	(710)	995		995	
4 AMORTIZATION	0	0	0	0	0		0	
5 TAXES OTHER THAN INCOME	3,654	584	4,238	(250)	3,988	1,319	5,307	
6 INCOME TAXES	(2,171)	5,071	2,900	(13,418)	(10,518)	10,799	281	
7 TOTAL OPERATING EXPENSES	\$ 50,441	\$ 5,655	\$ 56,096	\$ 6,283	\$ 62,379	\$ 12,118	74,497	
8 OPERATING INCOME	\$(1,243)	\$ 8,076	\$ 6,833	\$(22,004)	\$(15,171)	\$ 17,196	2,025	
9 RATE BASE	\$ 33,104	\$	\$ 33,104	\$	\$ 20,933	\$	20,933	
RATE OF RETURN	-3.75%		20.64%		-72.47%		9.67%	

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: ENTERPRISE  
 COUNTY: VOLUSIA  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential &amp; General Service</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$8.58	\$11.23	\$3.51	\$9.78	\$10.44	\$8.58
3/4"	\$8.58	\$11.23	\$3.51	\$9.78	\$10.44	\$8.58
1"	\$21.43	\$28.05	\$8.78	\$24.43	\$26.07	\$21.43
1-1/2"	\$42.87	\$56.11	\$17.56	\$48.87	\$52.16	\$42.87
2"	\$68.58	\$89.75	\$28.09	\$78.17	\$83.44	\$68.58
3"	N/A	N/A	N/A	N/A	N/A	N/A
4"	N/A	N/A	N/A	N/A	N/A	N/A
6"	N/A	N/A	N/A	N/A	N/A	N/A
8"	N/A	N/A	N/A	N/A	N/A	N/A
10"	N/A	N/A	N/A	N/A	N/A	N/A
<b>Gallage Charge per 1,000</b>	<b>\$2.21</b>	<b>\$2.89</b>	<b>\$0.91</b>	<b>\$2.52</b>	<b>\$2.69</b>	<b>\$2.21</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$15.21	\$19.90	\$6.24	\$17.34	\$18.51	\$15.21
5 M	\$19.63	\$25.68	\$8.06	\$22.38	\$23.89	\$19.63
10 M	\$30.68	\$40.13	\$12.61	\$34.98	\$37.34	\$30.68

**RATE SCHEDULE  
WASTEWATER**

**SOUTHERN STATES UTILITIES, INC.**  
**SYSTEM: ENTERPRISE**  
**COUNTY: VOLUSIA**  
**TEST YEAR ENDED: December 31, 1994**

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
All meter sizes	\$13.11	\$16.77	\$21.57	\$15.35	\$15.78	\$21.25
<b>Gallage Charge per 1,000</b>						
Gallage Cap *	10M	10M	10M	10M	10M	10M

**Typical Residential Bills**

<u>5/8" x 3/4" meter</u>	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	<u>Commission Approved Interim (1994)</u>
3 M	\$22.14	\$28.32	\$36.42	\$25.94	\$26.64	\$35.89
5 M	\$28.16	\$36.02	\$46.32	\$33.00	\$33.88	\$45.65
10 M (Maximum Bill) *	\$43.21	\$55.27	\$71.07	\$50.65	\$51.98	\$70.04

SSU/FERN PARK SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 167,103	\$ 0	\$ 167,103	(25,553)	141,550	
2 LAND & LAND RIGHTS	1,406	0	1,406	5	1,411	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(59,405)	0	(59,405)	3,315	(56,090)	
5 CIAC	(18,450)	0	(18,450)	37	(18,413)	
6 AMORTIZATION OF CIAC	9,971	0	9,971	(620)	9,351	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(1,069)	0	(1,069)	444	(625)	
10 DEFERRED TAXES	(2,807)	0	(2,807)	191	(2,616)	
11 WORKING CAPITAL ALLOWANCE	3,819	0	3,819	(9)	3,811	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 100,568</b>	<b>\$ 0</b>	<b>\$ 100,568</b>	<b>(22,190)</b>	<b>78,379</b>	

SSU/FERN PARK  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 33,252	\$ 9,936	\$ 43,188	\$ 557	\$ 43,745	\$ 6,357	50,102
OPERATING EXPENSES:						14.53%	
2 OPERATION AND MAINTENANCE	\$ 30,551	\$ 0	\$ 30,551	(67)	\$ 30,484	\$	30,484
3 DEPRECIATION	6,898	0	6,898	(1,114)	5,784		5,784
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,837	447	4,284	(134)	4,150	286	4,436
6 INCOME TAXES	(5,363)	3,660	(1,703)	1,179	(524)	2,342	1,818
7 TOTAL OPERATING EXPENSES	\$ 35,923	\$ 4,107	\$ 40,030	(136)	\$ 39,894	\$ 2,628	42,522
8 OPERATING INCOME	\$ (2,671)	\$ 5,829	\$ 3,158	\$ 693	\$ 3,851	\$ 3,729	7,580
9 RATE BASE	\$ 100,568	\$	\$ 100,568	\$	\$ 78,379	\$	\$ 78,379
RATE OF RETURN	-2.66%		3.14%		4.91%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: FERN PARK  
 COUNTY: SEMINOLE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b><u>Residential &amp; General Service</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$6.43	\$6.35	\$6.24	\$9.12
3/4"	\$7.70	\$10.08	\$9.65	\$9.53	\$9.37	\$13.68
1"	\$12.83	\$16.79	\$16.08	\$15.88	\$15.61	\$22.80
1-1/2"	\$25.66	\$33.58	\$32.15	\$31.75	\$31.22	\$45.60
2"	\$41.05	\$53.72	\$51.44	\$50.79	\$49.95	\$72.96
3"	\$82.10	\$107.45	\$102.89	\$101.59	\$99.89	\$145.91
4"	\$128.29	\$167.90	\$160.76	\$158.73	\$156.09	\$227.99
6"	\$256.57	\$335.79	\$321.53	\$317.46	\$312.17	\$455.98
8"	\$410.51	\$537.25	\$514.45	\$507.94	\$499.47	\$729.57
10"	\$590.11	\$772.31	\$739.51	\$730.16	\$717.99	\$1,048.76
<b>Gallage Charge per 1,000</b>	\$1.23	\$1.61	\$2.07	\$2.04	\$1.50	\$1.80

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$12.64	\$12.47	\$10.74	\$14.52
5 M	\$11.28	\$14.76	\$16.78	\$16.55	\$13.74	\$18.12
10 M	\$17.43	\$22.81	\$27.13	\$26.75	\$21.24	\$27.11



SSU/FERN TERRACE SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 134,037	\$ 0	\$ 134,037	(29,984)	104,053	
2 LAND & LAND RIGHTS	1,168	0	1,168	3	1,171	
3 NON-USED & USEFUL COMPONENTS	0	0	0	(11,598)	(11,598)	
4 ACCUMULATED DEPRECIATION	(35,885)	0	(35,885)	5,129	(30,756)	
5 CIAC	(10,128)	0	(10,128)	225	(9,903)	
6 AMORTIZATION OF CIAC	3,646	0	3,646	(303)	3,343	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(731)	0	(731)	304	(427)	
10 DEFERRED TAXES	(768)	0	(768)	(1,336)	(2,104)	
11 WORKING CAPITAL ALLOWANCE	2,975	0	2,975	(261)	2,714	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 94,314</b>	<b>\$ 0</b>	<b>\$ 94,314</b>	<b>(37,821)</b>	<b>56,493</b>	

SSU/FERN TERRACE  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 23,040	\$ 6,929	\$ 29,969	\$(5,330)	\$ 24,639	\$ 11,819	36,458
OPERATING EXPENSES:						47.97%	
2 OPERATION AND MAINTENANCE	\$ 23,803	\$ 0	\$ 23,803	\$(2,091)	\$ 21,712	\$	21,712
3 DEPRECIATION	5,841	0	5,841	(1,465)	4,376		4,376
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,296	312	3,608	(435)	3,173	532	3,705
6 INCOME TAXES	(5,900)	2,553	(3,347)	195	(3,152)	4,354	1,202
7 TOTAL OPERATING EXPENSES	\$ 27,040	\$ 2,865	\$ 29,905	\$(3,796)	\$ 26,109	\$ 4,886	30,995
8 OPERATING INCOME	\$ (4,000)	\$ 5,730	\$ 64	\$(1,534)	\$(1,470)	\$ 6,933	5,463
9 RATE BASE	\$ 94,314	\$	94,314	\$	56,493	\$	56,493
RATE OF RETURN	-4.24%		0.07%		-2.60%		9.67%

**RATE SCHEDULE  
WATER**

**SOUTHERN STATES UTILITIES, INC.**  
**SYSTEM: FERN TERRACE**  
**COUNTY: LAKE**  
**TEST YEAR ENDED: December 31, 1994**

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$7.44	\$5.36	\$6.24	\$9.95
3/4"	\$7.70	\$10.08	\$11.15	\$8.04	\$9.37	\$14.93
1'	\$12.83	\$16.79	\$18.59	\$13.39	\$15.61	\$24.89
1-1/2'	\$25.66	\$33.58	\$37.18	\$26.79	\$31.22	\$49.77
2'	\$41.05	\$53.72	\$59.49	\$42.86	\$49.95	\$79.63
3'	\$82.10	\$107.45	\$118.97	\$85.72	\$99.89	\$159.27
4'	\$128.29	\$167.90	\$185.90	\$133.94	\$156.09	\$248.86
6'	\$256.57	\$335.79	\$371.79	\$267.88	\$312.17	\$497.72
8'	\$410.51	\$537.25	\$594.87	\$428.60	\$499.47	\$796.35
10'	\$590.11	\$772.31	\$855.13	\$616.12	\$717.99	\$1,144.75
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$2.12</b>	<b>\$1.53</b>	<b>\$1.50</b>	<b>\$1.75</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$13.80	\$9.95	\$10.74	\$15.21
5 M	\$11.28	\$14.76	\$18.04	\$13.01	\$13.74	\$18.71
10 M	\$17.43	\$22.81	\$28.64	\$20.66	\$21.24	\$27.46

SSU/FISHERMAN'S HAVEN SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 93,132	\$ 0	\$ 93,132	(12,689)	80,443	
2 LAND & LAND RIGHTS	695	0	695	4	699	
3 NON-USED & USEFUL COMPONENTS	0	0	0	(4,318)	(4,318)	
4 ACCUMULATED DEPRECIATION	(35,757)	0	(35,757)	3,812	(31,945)	
5 CIAC	(36,249)	0	(36,249)	112	(36,137)	
6 AMORTIZATION OF CIAC	20,723	0	20,723	(1,306)	19,417	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(826)	0	(826)	343	(483)	
10 DEFERRED TAXES	(1,459)	0	(1,459)	580	(879)	
11 WORKING CAPITAL ALLOWANCE	3,599	0	3,599	432	4,031	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 43,858</b>	<b>\$ 0</b>	<b>\$ 43,858</b>	<b>(13,030)</b>	<b>30,828</b>	

**SSU/FISHERMAN'S HAVEN  
 SCHEDULE OF WASTEWATER RATE BASE  
 INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 2-B  
 DOCKET NO. 950495-WS**

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 377,154	\$ 0	\$ 377,154	(48,524)	328,630
2 LAND	1,981	0	1,981	4	1,985
3 NON-USED & USEFUL COMPONENTS	(37,992)	0	(37,992)	6,475	(31,517)
4 ACCUMULATED DEPRECIATION	(92,244)	0	(92,244)	18,678	(73,566)
5 CIAC	(45,740)	0	(45,740)	0	(45,740)
6 AMORTIZATION OF CIAC	27,279	0	27,279	(1,985)	25,294
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(856)	0	(856)	356	(500)
10 DEFERRED TAXES	(7,052)	0	(7,052)	20	(7,032)
11 WORKING CAPITAL ALLOWANCE	5,904	0	5,904	1,318	7,222
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 228,434</b>	<b>\$ 0</b>	<b>\$ 228,434</b>	<b>(23,658)</b>	<b>204,776</b>

SSU/FISHERMAN'S HAVEN STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 23,217	\$ 6,335	\$ 29,552	(\$ 2,490)	\$ 27,062	\$ 14,129	41,191
OPERATING EXPENSES:						52.21%	
2 OPERATION AND MAINTENANCE	\$ 28,794	\$ 0	\$ 28,794	\$ 3,454	\$ 32,248	\$	32,248
3 DEPRECIATION	3,497	0	3,497	(861)	2,636		2,636
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,257	285	2,542	(499)	2,043	636	2,679
6 INCOME TAXES	(5,395)	2,334	(3,061)	(1,497)	(4,558)	5,205	647
7 TOTAL OPERATING EXPENSES	\$ 29,153	\$ 2,619	\$ 31,772	\$ 587	\$ 32,369	\$ 5,841	38,210
8 OPERATING INCOME	\$ (5,936)	\$ 5,238	(\$ 2,220)	(\$ 3,087)	(\$ 5,307)	\$ 8,288	2,981
9 RATE BASE	\$ 43,858	\$	43,858	\$	30,828	\$	30,828
RATE OF RETURN	-13.53%		-5.06%		-17.21%		9.67%

SSU/FISHERMAN'S HAVEN  
 STATEMENT OF WASTEWATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 46,624	\$ 13,010	\$ 59,634	\$(8,076)	\$ 51,558	\$ 55,338	106,896
OPERATING EXPENSES						107.33%	
2 OPERATION AND MAINTENANCE	\$ 47,229	\$ 0	\$ 47,229	\$ 10,546	\$ 57,775	\$	57,775
3 DEPRECIATION	16,459	0	16,459	(2,591)	13,868		13,868
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	9,323	(118)	9,205	(895)	8,310	2,490	10,800
6 INCOME TAXES	(15,316)	5,064	(10,252)	(5,485)	(15,737)	20,386	4,648
7 TOTAL OPERATING EXPENSES	\$ 57,695	\$ 4,946	\$ 62,641	\$ 1,575	\$ 64,216	\$ 22,876	\$ 87,092
8 OPERATING INCOME	\$ (11,071)	\$ 8,064	\$(3,007)	\$(9,651)	\$(12,658)	\$ 32,462	19,804
9 RATE BASE	\$ 228,434	\$	228,434	\$	204,776	\$	204,776
RATE OF RETURN	-4.85%		-1.32%		-6.18%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: FISHERMAN'S HAVEN  
 COUNTY: MARTIN  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential &amp; General Service</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$7.65	\$5.36	\$6.24	\$9.56
3/4"	\$7.70	\$10.08	\$11.47	\$8.04	\$9.37	\$14.34
1"	\$12.83	\$16.79	\$19.11	\$13.39	\$15.61	\$23.90
1-1/2"	\$25.66	\$33.58	\$38.23	\$26.79	\$31.22	\$47.80
2"	\$41.05	\$53.72	\$61.16	\$42.86	\$49.95	\$76.48
3"	\$82.10	\$107.45	\$122.33	\$85.72	\$99.89	\$152.95
4"	\$128.29	\$167.90	\$191.14	\$133.94	\$156.09	\$238.99
6"	\$256.57	\$335.79	\$382.27	\$267.88	\$312.17	\$477.98
8"	\$410.51	\$537.25	\$611.64	\$428.60	\$499.47	\$764.77
10"	\$590.11	\$772.31	\$879.23	\$616.12	\$717.99	\$1,099.35
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$2.86</b>	<b>\$2.01</b>	<b>\$1.50</b>	<b>\$2.51</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$16.23	\$11.39	\$10.74	\$17.10
5 M	\$11.28	\$14.76	\$21.95	\$15.41	\$13.74	\$22.13
10 M	\$17.43	\$22.81	\$36.25	\$25.46	\$21.24	\$34.70



**RATE SCHEDULE  
WASTEWATER**

**SOUTHERN STATES UTILITIES, INC.**  
**SYSTEM: FISHERMAN'S HAVEN**  
**COUNTY: MARTIN**  
**TEST YEAR ENDED: December 31, 1994**

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
All meter sizes	\$12.67	\$16.21	\$27.67	\$15.51	\$15.25	\$19.72
Gallonge Charge per 1,000	\$3.66	\$4.68	\$8.84	\$4.95	\$4.40	\$7.55
Gallonge Cap *	6M	6M	6M	6M	6M	6M
<b><u>Residential - Wastewater Only</u></b>						
Flat Rate:	\$26.37	\$22.09	\$63.49	\$35.58	\$10.78	\$49.93
<b><u>General Service - GS</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$12.67	\$16.21	\$27.67	\$15.51	\$15.25	\$19.72
3/4"	\$19.01	\$24.30	\$41.51	\$23.26	\$22.88	\$29.58
1"	\$31.68	\$40.52	\$69.18	\$38.76	\$38.13	\$49.30
1-1/2"	\$63.37	\$81.05	\$138.36	\$77.53	\$76.27	\$98.60
2"	\$101.39	\$129.68	\$221.37	\$124.04	\$122.02	\$157.76
3"	\$202.77	\$259.35	\$442.75	\$248.09	\$244.03	\$315.52
4"	\$316.83	\$405.24	\$691.79	\$387.63	\$381.30	\$493.00
6"	\$633.66	\$810.48	\$1,383.58	\$775.27	\$762.61	\$986.00
8"	\$1,013.85	\$1,296.75	\$2,213.73	\$1,240.43	\$1,220.17	\$1,577.60
10"	\$1,457.41	\$1,864.09	\$3,182.23	\$1,783.12	\$1,753.99	\$2,267.80
Gallonge Charge per 1,000	\$4.39	\$5.61	\$10.62	\$5.95	\$5.28	\$9.06
(Per 100 cubic ft)	\$3.28	\$4.20	\$7.94	\$4.45	\$3.95	\$6.78
<b><u>Typical Residential Bills</u></b>						
<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$54.19	\$30.36	\$28.45	\$42.36
5 M	\$30.97	\$39.61	\$71.87	\$40.26	\$37.25	\$57.46
6 M (Maximum Bill) *	\$34.63	\$44.29	\$80.71	\$45.21	\$41.65	\$65.01

SSU/FLORIDA CENTRAL COMMERCE PARK SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 1,240,762	\$ 0	\$ 1,240,762	(1,944)	1,238,818
2 LAND	130,136	0	130,136	1	130,137
3 NON--USED & USEFUL COMPONENTS	(163,683)	0	(163,683)	(53,220)	(216,903)
4 ACCUMULATED DEPRECIATION	(296,280)	0	(296,280)	59,846	(236,434)
5 CIAC	(536,171)	0	(536,171)	12,564	(523,607)
6 AMORTIZATION OF CIAC	98,354	0	98,354	(19,006)	79,348
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	(229,390)	0	(229,390)	(37,362)	(266,752)
9 UNFUNDED POST-RETIRE. BENEFITS	(255)	0	(255)	106	(149)
10 DEFERRED TAXES	5,601	0	5,601	16,475	22,076
11 WORKING CAPITAL ALLOWANCE	12,831	0	12,831	(292)	12,539
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 261,905</b>	<b>\$ 0</b>	<b>\$ 261,905</b>	<b>(22,832)</b>	<b>239,073</b>

SSU/FLORIDA CENTRAL COMMERCE PARK  
STATEMENT OF WASTEWATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 106,224	\$ 29,568	\$ 135,792	\$ 22,038	\$ 157,830	\$ 17,246	\$ 175,076
OPERATING EXPENSES						10.93%	
2 OPERATION AND MAINTENANCE	\$ 102,850	\$ 0	\$ 102,850	\$(2,335)	\$ 100,315	\$	\$ 100,315
3 DEPRECIATION	28,261	0	28,261	(3,173)	25,088		25,088
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	26,060	(2,153)	23,907	(1,461)	22,446	776	23,222
6 INCOME TAXES	(26,937)	12,237	(14,700)	11,677	(3,023)	6,353	3,330
7 TOTAL OPERATING EXPENSES	\$ 130,034	\$ 10,084	\$ 140,118	\$ 4,708	\$ 144,826	\$ 7,129	\$ 151,955
8 OPERATING INCOME	\$ (23,810)	\$ 19,484	\$(4,326)	\$ 17,330	\$ 13,004	\$ 10,117	\$ 23,121
9 RATE BASE	\$ 261,905	\$	\$ 261,905	\$	\$ 239,073	\$	\$ 239,073
RATE OF RETURN	-9.09%		-1.85%		5.44%		9.67%

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: FLORIDA CENTRAL COMMERCE PARK  
 COUNTY: SEMINOLE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>General Service – GS</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$12.67	\$16.21	\$17.79	\$15.55	\$15.25	\$35.98
3/4"	\$19.01	\$24.30	\$22.19	\$23.33	\$22.88	\$53.97
1"	\$31.68	\$40.52	\$36.98	\$38.88	\$38.13	\$89.95
1-1/2"	\$63.37	\$81.05	\$73.97	\$77.76	\$76.27	\$179.90
2"	\$101.39	\$129.68	\$118.35	\$124.42	\$122.02	\$287.84
3"	\$202.77	\$259.35	\$236.70	\$248.84	\$244.03	\$575.68
4"	\$316.83	\$405.24	\$369.85	\$388.81	\$381.30	\$899.50
6"	\$633.66	\$810.48	\$739.70	\$777.61	\$762.61	\$1,799.00
8"	\$1,013.85	\$1,296.75	\$1,183.51	\$1,244.18	\$1,220.17	\$2,878.40
10"	\$1,457.41	\$1,864.09	\$1,701.30	\$1,788.50	\$1,753.99	\$4,137.70
Gallage Charge per 1,000 (Per 100 cubic ft)	\$4.39	\$5.61	\$8.07	\$8.48	\$5.28	\$4.84
	\$3.28	\$4.20	\$6.04	\$6.34	\$3.95	\$3.62
<b>Effluent – EFF</b>						
Gallage Charge per 1,000 Per Sprinkler Head:	\$0.06	\$0.08	\$0.07	\$0.07	\$0.07	\$0.07

SSU/FOUNTAINS SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 316,113	\$ 0	\$ 316,113	(11,770)	304,343	
2 LAND & LAND RIGHTS	101	0	101	1	102	
3 NON-USED & USEFUL COMPONENTS	(10,826)	0	(10,826)	(1,190)	(12,016)	
4 ACCUMULATED DEPRECIATION	(46,909)	0	(46,909)	11,741	(35,168)	
5 CIAC	(129,487)	0	(129,487)	1,440	(128,047)	
6 AMORTIZATION OF CIAC	15,279	0	15,279	(3,264)	12,015	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(172)	0	(172)	71	(101)	
10 DEFERRED TAXES	(3,849)	0	(3,849)	3,816	(33)	
11 WORKING CAPITAL ALLOWANCE	2,409	0	2,409	133	2,542	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 142,659</b>	<b>\$ 0</b>	<b>\$ 142,659</b>	<b>978</b>	<b>143,637</b>	

SSU/FOUNTAINS STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 4,289	\$ 1,232	\$ 5,521	\$ 19,844	\$ 25,365	\$ 24,366	49,731
OPERATING EXPENSES:						96.06%	
2 OPERATION AND MAINTENANCE	\$ 19,272	\$ 0	\$ 19,272	\$ 1,068	\$ 20,340	\$	20,340
3 DEPRECIATION	8,050	0	8,050	(335)	7,715		7,715
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,629	(30)	2,599	879	3,478	1,096	4,574
6 INCOME TAXES	(13,254)	487	(12,767)	7,001	(5,766)	8,976	3,210
7 TOTAL OPERATING EXPENSES	\$ 16,897	\$ 457	\$ 17,154	\$ 8,613	\$ 25,767	\$ 10,073	35,839
8 OPERATING INCOME	\$ (12,408)	\$ 914	\$ (11,633)	\$ 11,231	\$ (402)	\$ 14,293	13,891
9 RATE BASE	\$ 142,659	\$	142,659	\$	143,637	\$	143,637
RATE OF RETURN	-8.70%		-8.15%		-0.28%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: FOUNTAINS  
 COUNTY: OSCEOLA  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b><u>Residential &amp; General Service</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$46.20	\$26.47	\$6.24	\$17.23
3/4"	\$7.70	\$10.08	\$69.29	\$39.70	\$9.37	\$25.84
1"	\$12.83	\$16.79	\$115.49	\$66.17	\$15.61	\$43.06
1-1/2"	\$25.66	\$33.58	\$230.98	\$132.34	\$31.22	\$86.13
2"	\$41.05	\$53.72	\$369.57	\$211.75	\$49.95	\$137.80
3"	\$82.10	\$107.45	\$739.14	\$423.50	\$99.89	\$275.61
4"	\$128.29	\$167.90	\$1,154.90	\$661.71	\$156.09	\$430.64
6"	\$256.57	\$335.79	\$2,309.81	\$1,323.42	\$312.17	\$861.27
8"	\$410.51	\$537.25	\$3,695.70	\$2,117.48	\$499.47	\$1,378.04
10"	\$590.11	\$772.31	\$5,312.56	\$3,043.87	\$717.99	\$1,980.93
<b>Gallonage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$12.28</b>	<b>\$7.03</b>	<b>\$1.50</b>	<b>\$3.48</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$83.04	\$47.56	\$10.74	\$27.66
5 M	\$11.28	\$14.76	\$107.60	\$61.62	\$13.74	\$34.61
10 M	\$17.43	\$22.81	\$169.00	\$96.77	\$21.24	\$52.00

SSU/FOX RUN SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 650,275	\$ 0	\$ 650,275	(\$ 8,195)	642,080	
2 LAND & LAND RIGHTS	3,335	0	3,335	3	3,338	
3 NON-USED & USEFUL COMPONENTS	(192,696)	0	(192,696)	(12,100)	(204,796)	
4 ACCUMULATED DEPRECIATION	(105,408)	0	(105,408)	25,645	(79,763)	
5 CIAC	(113,058)	0	(113,058)	638	(112,420)	
6 AMORTIZATION OF CIAC	34,422	0	34,422	(2,859)	31,563	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(594)	0	(594)	247	(347)	
10 DEFERRED TAXES	(8,710)	0	(8,710)	(4,864)	(13,574)	
11 WORKING CAPITAL ALLOWANCE	4,372	0	4,372	936	5,308	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 271,938</b>	<b>\$ 0</b>	<b>\$ 271,938</b>	<b>(\$ 549)</b>	<b>271,389</b>	



SSU/FOX RUN SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 492,515	\$ 0	\$ 492,515	(12,326)	480,189	
2 LAND	3,638	0	3,638	3	3,641	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(110,412)	0	(110,412)	21,049	(89,363)	
5 CIAC	(195,137)	0	(195,137)	966	(194,171)	
6 AMORTIZATION OF CIAC	67,579	0	67,579	(7,131)	60,448	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(582)	0	(582)	242	(340)	
10 DEFERRED TAXES	(2,836)	0	(2,836)	(7,617)	(10,453)	
11 WORKING CAPITAL ALLOWANCE	8,786	0	8,786	224	9,010	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 263,551</b>	<b>\$ 0</b>	<b>\$ 263,551</b>	<b>(4,590)</b>	<b>258,961</b>	

SSU/FOX RUN  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3--A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 20,521	\$ 6,177	\$ 26,698	\$ 33,243	\$ 59,941	\$ 40,402	100,343
OPERATING EXPENSES:						67.40%	
2 OPERATION AND MAINTENANCE	\$ 34,980	\$ 0	\$ 34,980	\$ 7,484	\$ 42,464	\$	42,464
3 DEPRECIATION	13,913	0	13,913	(585)	13,328		13,328
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	13,422	(3,698)	9,724	883	10,607	1,818	12,425
6 INCOME TAXES	(22,604)	3,810	(18,794)	9,790	(9,004)	14,884	5,880
7 TOTAL OPERATING EXPENSES	\$ 39,711	\$ 112	\$ 39,823	\$ 17,572	\$ 57,395	\$ 16,702	74,097
8 OPERATING INCOME	\$ (19,190)	\$ 224	\$ (13,125)	\$ 15,671	\$ 2,546	\$ 23,700	26,246
9 RATE BASE	\$ 271,938	\$	\$ 271,938	\$	\$ 271,389	\$	\$ 271,389
RATE OF RETURN	-7.06%		-4.83%		0.94%		9.67%

SSU/FOX RUN  
 STATEMENT OF WASTEWATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 38,565	\$ 10,758	\$ 49,323	\$ 10,772	\$ 60,095	\$ 71,421	131,516
OPERATING EXPENSES						118.85%	
2 OPERATION AND MAINTENANCE	\$ 70,291	\$ 0	\$ 70,291	\$ 1,792	\$ 72,083	\$	72,083
3 DEPRECIATION	13,812	0	13,812	917	14,729		14,729
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	10,143	484	10,627	(155)	10,472	3,214	13,686
6 INCOME TAXES	(27,510)	3,963	(23,547)	3,210	(20,337)	26,311	5,974
7 TOTAL OPERATING EXPENSES	\$ 66,738	\$ 4,447	\$ 71,183	\$ 5,764	\$ 76,947	\$ 29,525	106,472
8 OPERATING INCOME	\$ (28,171)	\$ 6,311	\$ (21,860)	\$ 5,008	\$ (16,852)	\$ 41,896	25,044
9 RATE BASE	\$ 263,551	\$	\$ 263,551	\$	\$ 258,961	\$	\$ 258,961
RATE OF RETURN	-10.69%		-8.29%		-6.51%		9.67%

**RATE SCHEDULE**  
**WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: FOX RUN  
 COUNTY: MARTIN  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt 1 Capped w/ Stand Alone Increase	Alt 2 Capped w/ Uniform Increase	Alt 3 Uniform w/ Uniform Increase	
<b>Residential &amp; General Service</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$26.69	\$17.69	\$6.24	\$18.60
3/4"	\$7.70	\$10.08	\$40.04	\$26.95	\$9.37	\$27.91
1"	\$12.83	\$16.79	\$66.74	\$44.91	\$15.61	\$46.51
1-1/2"	\$25.66	\$33.58	\$133.47	\$89.82	\$31.22	\$93.02
2"	\$41.05	\$53.72	\$213.55	\$143.72	\$49.95	\$148.84
3"	\$82.10	\$107.45	\$4,277.11	\$287.44	\$99.89	\$297.68
4"	\$128.29	\$167.90	\$667.36	\$449.12	\$156.09	\$465.12
6"	\$256.57	\$335.79	\$1,334.77	\$898.24	\$312.17	\$930.24
8"	\$410.51	\$537.25	\$2,135.54	\$1,437.19	\$499.47	\$1,488.38
10"	\$590.11	\$772.31	\$3,069.84	\$2,065.95	\$717.99	\$2,139.55
Gallonge Charge per 1,000	\$1.23	\$1.61	\$6.45	\$4.34	\$1.50	\$3.34

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$46.04	\$30.71	\$10.74	\$28.62
5 M	\$11.28	\$14.76	\$58.94	\$39.39	\$13.74	\$35.30
10 M	\$17.43	\$22.81	\$91.19	\$61.09	\$21.24	\$52.00

**RATE SCHEDULE  
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: FOX RUN  
 COUNTY: MARTIN  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$30.65	\$16.30	\$15.25	\$23.82
Gallage Charge per 1,000	\$3.66	\$4.68	\$15.72	\$8.36	\$4.40	\$6.86
Gallage Cap *	6M	6M	6M	6M	6M	6M

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$77.81	\$41.38	\$28.45	\$44.40
5 M	\$30.97	\$39.61	\$109.25	\$58.10	\$37.25	\$58.12
6 M (Maximum Bill) *	\$34.63	\$44.29	\$124.97	\$66.46	\$41.65	\$64.98

**SSU/FRIENDLY CENTER  
 SCHEDULE OF WATER RATE BASE  
 INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 2-A  
 DOCKET NO. 950495-WS**

<b>COMPONENT</b>	<b>TEST YEAR PER UTILITY 1995</b>	<b>UTILITY ADJUSTMENTS</b>	<b>ADJUSTED TEST YEAR/ UTILITY 1995</b>	<b>COMMISSION ADJUSTMENTS</b>	<b>COMM. ADJ TEST YEAR 1994</b>
1 UTILITY PLANT IN SERVICE	\$ 15,361	\$ 0	\$ 15,361	(762)	14,599
2 LAND & LAND RIGHTS	197	0	197	1	198
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(7,297)	0	(7,297)	715	(6,582)
5 CIAC	(2,843)	0	(2,843)	0	(2,843)
6 AMORTIZATION OF CIAC	1,248	0	1,248	(82)	1,166
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(119)	0	(119)	50	(69)
10 DEFERRED TAXES	(249)	0	(249)	(42)	(291)
11 WORKING CAPITAL ALLOWANCE	743	0	743	(72)	671
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 7,041</b>	<b>\$ 0</b>	<b>\$ 7,041</b>	<b>(192)</b>	<b>6,849</b>

SSU/FRIENDLY CENTER  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 3,179	\$ 958	\$ 4,137	\$ 2,925	\$ 7,062	\$ 564	7,626
OPERATING EXPENSES:						7.99%	
2 OPERATION AND MAINTENANCE	\$ 5,947	\$ 0	\$ 5,947	(\$ 577)	\$ 5,370	\$	5,370
3 DEPRECIATION	738	0	738	(69)	669		669
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	594	43	637	110	747	25	772
6 INCOME TAXES	(1,747)	353	(1,394)	1,338	(56)	208	152
7 TOTAL OPERATING EXPENSES	\$ 5,532	\$ 396	\$ 5,928	\$ 802	\$ 6,730	\$ 233	6,964
8 OPERATING INCOME	\$ (2,353)	\$ 792	\$ (1,791)	\$ 2,123	\$ 332	\$ 331	662
9 RATE BASE	\$ 7,041	\$	\$ 7,041	\$	\$ 6,849	\$	6,849
RATE OF RETURN	-33.42%		-25.44%		4.84%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: FRIENDLY CENTER  
 COUNTY: LAKE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$11.36	\$11.95	\$6.24	\$12.81
3/4"	\$7.70	\$10.08	\$17.04	\$17.92	\$9.37	\$19.21
1"	\$12.83	\$16.79	\$28.40	\$29.87	\$15.61	\$32.02
1-1/2"	\$25.66	\$33.58	\$56.80	\$59.73	\$31.22	\$64.03
2"	\$41.05	\$53.72	\$90.87	\$95.57	\$49.95	\$102.45
3"	\$82.10	\$107.45	\$181.75	\$191.14	\$99.89	\$204.90
4"	\$128.29	\$167.90	\$283.98	\$298.65	\$156.09	\$320.16
6"	\$256.57	\$335.79	\$567.96	\$597.31	\$312.17	\$640.32
8"	\$410.51	\$537.25	\$908.74	\$955.69	\$499.47	\$1,024.51
10"	\$590.11	\$772.31	\$1,306.32	\$1,373.81	\$717.99	\$1,472.73
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$3.47</b>	<b>\$3.65</b>	<b>\$1.50</b>	<b>\$3.32</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$21.77	\$22.90	\$10.74	\$22.76
5 M	\$11.28	\$14.76	\$28.71	\$30.20	\$13.74	\$29.39
10 M	\$17.43	\$22.81	\$46.06	\$48.45	\$21.24	\$45.97



SSU/GENEVA LAKE ESTATES SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 108,822	\$ 0	\$ 108,822	(3,923)	104,899	
2 LAND & LAND RIGHTS	1,293	0	1,293	3	1,296	
3 NON-USED & USEFUL COMPONENTS	(6,310)	0	(6,310)	(387)	(6,697)	
4 ACCUMULATED DEPRECIATION	(23,926)	0	(23,926)	3,362	(20,564)	
5 CIAC	(15,413)	0	(15,413)	363	(15,050)	
6 AMORTIZATION OF CIAC	3,685	0	3,685	(380)	3,305	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(517)	0	(517)	215	(302)	
10 DEFERRED TAXES	(1,140)	0	(1,140)	468	(672)	
11 WORKING CAPITAL ALLOWANCE	2,534	0	2,534	(1,952)	582	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 69,028</b>	<b>0</b>	<b>\$ 69,028</b>	<b>(2,231)</b>	<b>66,797</b>	

SSU/GENEVA LAKE ESTATES  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 29,854	\$ 9,002	\$ 38,656	(\$ 8,730)	\$ 29,926	1,995	31,921
OPERATING EXPENSES:						6.67%	
2 OPERATION AND MAINTENANCE	\$ 20,272	\$ 0	\$ 20,272	(\$ 2,868)	\$ 17,404	\$	17,404
3 DEPRECIATION	3,219	0	3,219	(291)	2,928		2,928
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,724	275	3,999	(621)	3,378	90	3,468
6 INCOME TAXES	(602)	3,366	2,764	(1,849)	915	735	1,650
7 TOTAL OPERATING EXPENSES	\$ 26,613	\$ 3,641	\$ 30,254	(\$ 5,629)	\$ 24,625	825	25,450
8 OPERATING INCOME	\$ 3,041	\$ 7,282	\$ 8,402	(\$ 3,101)	\$ 5,301	1,170	6,471
9 RATE BASE	\$ 69,028	\$ 69,028	\$ 69,028	\$ 66,797	\$ 66,797		
RATE OF RETURN	4.41%		12.17%		7.94%		9.69%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: GENEVA LAKE ESTATES  
 COUNTY: BRADFORD  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b><u>Residential &amp; General Service</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$4.97	\$6.50	\$5.37	\$5.67	\$6.05	\$5.30
3/4"	\$7.45	\$9.75	\$8.04	\$8.49	\$9.06	\$7.95
1"	\$12.42	\$16.25	\$13.41	\$14.16	\$15.11	\$13.26
1 - 1/2"	\$24.83	\$32.50	\$26.81	\$28.30	\$30.21	\$26.50
2"	\$39.73	\$52.00	\$42.89	\$45.29	\$48.34	\$42.40
3"	\$79.45	\$103.98	\$85.77	\$90.57	\$96.67	\$84.80
4"	\$124.14	\$162.47	\$134.02	\$141.51	\$151.04	\$132.49
6"	\$248.29	\$324.95	\$268.05	\$283.03	\$302.09	\$265.00
8"	N/A	N/A	N/A	N/A	N/A	N/A
10"	N/A	N/A	N/A	N/A	N/A	N/A
<b>Gallonge Charge per 1,000</b>	<b>\$2.08</b>	<b>\$2.71</b>	<b>\$2.23</b>	<b>\$2.36</b>	<b>\$2.52</b>	<b>\$2.22</b>

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$11.20	\$14.63	\$12.06	\$12.75	\$13.61	\$11.95
5 M	\$15.36	\$20.05	\$16.52	\$17.47	\$18.65	\$16.39
10 M	\$25.74	\$33.60	\$27.67	\$29.27	\$31.25	\$27.47

SSU/GOLDEN TERRACE SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 152,612 \$	0 \$	152,612 \$	(45,842)\$	106,770	
2 LAND & LAND RIGHTS	362	0	362	3	365	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(39,494)	0	(39,494)	4,736	(34,758)	
5 CIAC	(8,670)	0	(8,670)	0	(8,670)	
6 AMORTIZATION OF CIAC	2,523	0	2,523	(209)	2,314	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(630)	0	(630)	262	(368)	
10 DEFERRED TAXES	(2,723)	0	(2,723)	532	(2,191)	
11 WORKING CAPITAL ALLOWANCE	2,805	0	2,805	(128)	2,677	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 106,785 \$</b>	<b>0 \$</b>	<b>106,785 \$</b>	<b>(40,646)\$</b>	<b>66,139</b>	

SSU/GOLDEN TERRACE STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 13,378	\$ 4,062	\$ 17,440	\$ 10,407	\$ 27,847	\$ 8,574	\$ 36,421
OPERATING EXPENSES:						30.79%	
2 OPERATION AND MAINTENANCE	\$ 22,436	\$ 0	\$ 22,436	\$(1,021)	\$ 21,415	\$	\$ 21,415
3 DEPRECIATION	5,567	0	5,567	(1,320)	4,247		4,247
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,853	183	2,036	371	2,407	386	2,793
6 INCOME TAXES	(8,715)	1,496	(7,219)	5,630	(1,589)	3,158	1,570
7 TOTAL OPERATING EXPENSES	\$ 21,141	\$ 1,679	\$ 22,820	\$ 3,660	\$ 26,480	\$ 3,544	\$ 30,024
8 OPERATING INCOME	\$ (7,763)	\$ 3,358	\$ (5,380)	\$ 6,747	\$ 1,367	\$ 5,029	\$ 6,396
9 RATE BASE	\$ 106,785	\$	\$ 106,785	\$	\$ 66,139	\$	\$ 66,139
RATE OF RETURN	-7.27%		-5.04%		2.07%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: GOLDEN TERRACE  
 COUNTY: CITRUS  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b><u>Residential &amp; General Service</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$12.06	\$10.43	\$6.24	\$9.24
3/4"	\$7.70	\$10.08	\$18.09	\$15.65	\$9.37	\$13.86
1"	\$12.83	\$16.79	\$30.15	\$26.08	\$15.61	\$23.10
1-1/2"	\$25.66	\$33.58	\$60.28	\$52.15	\$31.22	\$46.20
2"	\$41.05	\$53.72	\$96.46	\$83.44	\$49.95	\$73.93
3"	\$82.10	\$107.45	\$192.91	\$166.88	\$99.89	\$147.86
4"	\$128.29	\$167.90	\$301.42	\$260.75	\$156.09	\$231.02
6"	\$256.57	\$335.79	\$602.85	\$521.50	\$312.17	\$462.05
8"	\$410.51	\$537.25	\$964.56	\$834.41	\$499.47	\$739.28
10"	\$590.11	\$772.31	\$1,386.55	\$1,199.46	\$717.99	\$1,062.71
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$4.07</b>	<b>\$3.52</b>	<b>\$1.50</b>	<b>\$4.28</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$24.27	\$20.99	\$10.74	\$22.07
5 M	\$11.28	\$14.76	\$32.41	\$28.03	\$13.74	\$30.62
10 M	\$17.43	\$22.81	\$52.76	\$45.63	\$21.24	\$52.00

SSU/GOSPEL ISLAND ESTATES SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 24,663	\$ 0	\$ 24,663	(281)	24,382	
2 LAND & LAND RIGHTS	1,046	0	1,046	0	1,046	
3 NON-USED & USEFUL COMPONENTS	(3,153)	0	(3,153)	790	(2,363)	
4 ACCUMULATED DEPRECIATION	(10,990)	0	(10,990)	915	(10,075)	
5 CIAC	(20,664)	0	(20,664)	0	(20,664)	
6 AMORTIZATION OF CIAC	11,462	0	11,462	(1,029)	10,433	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(48)	0	(48)	20	(28)	
10 DEFERRED TAXES	(465)	0	(465)	(61)	(526)	
11 WORKING CAPITAL ALLOWANCE	780	0	780	169	949	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 2,631</b>	<b>\$ 0</b>	<b>\$ 2,631</b>	<b>523</b>	<b>3,154</b>	

**SSU/GOSPEL ISLAND ESTATES  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS**

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,412 \$	436 \$	1,848 \$	3,163 \$	5,011 \$	3,893 \$	8,704
OPERATING EXPENSES:						73.70%	
2 OPERATION AND MAINTENANCE	\$ 6,241 \$	0 \$	6,241 \$	1,352 \$	7,593 \$	\$	7,593
3 DEPRECIATION	(191)	0	(191)	6	(185)		(185)
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	736	(60)	676	127	803	166	969
6 INCOME TAXES	(2,169)	192	(1,977)	638	(1,339)	1,361	22
7 TOTAL OPERATING EXPENSES	\$ 4,617 \$	132 \$	4,749 \$	2,123 \$	6,872 \$	1,527 \$	8,399
8 OPERATING INCOME	\$ (3,205)\$	284 \$	(2,901)\$	1,040 \$	(1,861)\$	2,167 \$	305
9 RATE BASE	\$ 2,631	\$	2,631	\$	3,154	\$	3,154
RATE OF RETURN	-121.62%		-110.26%		-59.02%		9.67%



**RATE SCHEDULE  
WATER**

**SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: GOSPEL ISLAND ESTATES  
 COUNTY: CITRUS  
 TEST YEAR ENDED: December 31, 1994**

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$30.32	\$19.87	\$6.24	\$16.20
3/4"	\$7.70	\$10.08	\$45.49	\$29.81	\$9.37	\$24.30
1"	\$12.83	\$16.79	\$75.80	\$49.68	\$15.61	\$40.50
1-1/2"	\$25.66	\$33.58	\$151.59	\$99.34	\$31.22	\$81.00
2"	\$41.05	\$53.72	\$242.54	\$158.95	\$49.95	\$129.60
3"	\$82.10	\$107.45	\$485.08	\$317.90	\$99.89	\$259.19
4"	\$128.29	\$167.90	\$757.94	\$496.71	\$156.09	\$404.99
6"	\$256.57	\$335.79	\$1,515.89	\$993.42	\$312.17	\$809.97
8"	\$410.51	\$537.25	\$2,425.42	\$1,589.48	\$499.47	\$1,295.96
10"	\$590.11	\$772.31	\$3,486.54	\$2,284.87	\$717.99	\$1,862.94
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$8.91</b>	<b>\$5.84</b>	<b>\$1.50</b>	<b>\$3.58</b>

**Typical Residential Bills**

<u>5/8" x 3/4" meter</u>						
3 M	\$8.82	\$11.54	\$57.05	\$37.39	\$10.74	\$26.94
5 M	\$11.28	\$14.76	\$74.87	\$49.07	\$13.74	\$34.10
10 M	\$17.43	\$22.81	\$119.42	\$78.27	\$21.24	\$52.00

SSU/GRAND TERRACE SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 122,432	\$ 0	\$ 122,432	(6,303)	116,129	
2 LAND & LAND RIGHTS	5,953	0	5,953	3	5,956	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(23,402)	0	(23,402)	4,123	(19,279)	
5 CIAC	(37,370)	0	(37,370)	3,263	(34,107)	
6 AMORTIZATION OF CIAC	4,722	0	4,722	(1,080)	3,642	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(654)	0	(654)	272	(382)	
10 DEFERRED TAXES	20,239	0	20,239	(22,630)	(2,391)	
11 WORKING CAPITAL ALLOWANCE	2,288	0	2,288	79	2,367	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 94,208</b>	<b>\$ 0</b>	<b>\$ 94,208</b>	<b>(22,273)</b>	<b>71,935</b>	

**SSU/GRAND TERRACE  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS**

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 18,729	\$ 5,595	\$ 24,324	\$ 28,491	\$ 52,815	(17,591)\$	35,224
OPERATING EXPENSES:						-33.31%	
2 OPERATION AND MAINTENANCE	\$ 18,302	\$ 0	\$ 18,302	\$ 633	\$ 18,935	\$	18,935
3 DEPRECIATION	3,604	0	3,604	(335)	3,269		3,269
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,703	252	2,955	1,233	4,188	(792)	3,396
6 INCOME TAXES	(4,327)	2,061	(2,266)	10,823	8,557	(6,480)	2,077
7 TOTAL OPERATING EXPENSES	\$ 20,282	\$ 2,313	\$ 22,595	\$ 12,354	\$ 34,949	(7,272)\$	27,677
8 OPERATING INCOME	\$ (1,553)\$	\$ 4,626	\$ 1,729	\$ 16,137	\$ 17,866	(10,319)\$	7,548
9 RATE BASE	\$ 94,208	\$	\$ 94,208	\$	\$ 71,935	\$	\$ 71,935
RATE OF RETURN	-1.65%		1.84%		24.84%		10.49%

**RATE SCHEDULE  
WATER**

**SOUTHERN STATES UTILITIES, INC.**  
**SYSTEM: GRAND TERRACE**  
**COUNTY: LAKE**  
**TEST YEAR ENDED: December 31, 1994**

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$5.75	\$10.11	\$6.24	\$10.84
3/4"	\$7.70	\$10.08	\$8.63	\$15.17	\$9.37	\$16.27
1"	\$12.83	\$16.79	\$14.38	\$25.28	\$15.61	\$27.11
1-1/2"	\$25.66	\$33.58	\$28.75	\$50.55	\$31.22	\$54.22
2"	\$41.05	\$53.72	\$46.00	\$80.89	\$49.95	\$86.76
3"	\$82.10	\$107.45	\$91.99	\$161.77	\$99.89	\$173.51
4"	\$128.29	\$167.90	\$143.74	\$252.77	\$156.09	\$271.11
6"	\$256.57	\$335.79	\$287.48	\$505.55	\$312.17	\$542.22
8"	\$410.51	\$537.25	\$459.96	\$808.87	\$499.47	\$867.55
10"	\$590.11	\$772.31	\$661.20	\$1,162.75	\$717.99	\$1,247.11
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$2.19</b>	<b>\$3.85</b>	<b>\$1.50</b>	<b>\$1.79</b>

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$12.32	\$21.66	\$10.74	\$16.22
5 M	\$11.28	\$14.76	\$16.70	\$29.36	\$13.74	\$19.80
10 M	\$17.43	\$22.81	\$27.65	\$48.61	\$21.24	\$28.76

SSU/HARMONY HOMES SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 97,867	\$ 0	\$ 97,867	(24,582)	73,285	
2 LAND & LAND RIGHTS	963	0	963	1	964	
3 NON-USED & USEFUL COMPONENTS	0	0	0	(111)	(111)	
4 ACCUMULATED DEPRECIATION	(32,898)	0	(32,898)	2,678	(30,220)	
5 CIAC	(1,125)	0	(1,125)	0	(1,125)	
6 AMORTIZATION OF CIAC	686	0	686	(42)	644	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(374)	0	(374)	155	(219)	
10 DEFERRED TAXES	(1,760)	0	(1,760)	241	(1,519)	
11 WORKING CAPITAL ALLOWANCE	2,334	0	2,334	(311)	2,023	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 65,693</b>	<b>0 \$</b>	<b>65,693 \$</b>	<b>(21,971)</b>	<b>43,722</b>	

SSU/HARMONY HOMES STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 14,124	\$ 4,084	\$ 18,208	\$ 1,862	\$ 20,070	\$ 7,174	27,244
OPERATING EXPENSES:						35.74%	
2 OPERATION AND MAINTENANCE	\$ 18,671	\$ 0	\$ 18,671	(\$ 2,485)	\$ 16,186	\$	16,186
3 DEPRECIATION	3,944	0	3,944	(791)	3,153		3,153
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,266	184	2,450	(126)	2,324	323	2,647
6 INCOME TAXES	(5,807)	1,505	(4,102)	2,489	(1,613)	2,643	1,029
7 TOTAL OPERATING EXPENSES	\$ 19,274	\$ 1,689	\$ 20,963	(\$ 913)	\$ 20,050	\$ 2,966	23,015
8 OPERATING INCOME	\$ (5,150)	\$ 3,378	(\$ 2,755)	\$ 2,775	\$ 20	\$ 4,208	4,228
9 RATE BASE	\$ 65,693	\$	\$ 65,693	\$	\$ 43,722	\$	\$ 43,722
RATE OF RETURN	-7.84%		-4.19%		0.05%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: HARMONY HOMES  
 COUNTY: SEMINOLE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$12.75	\$10.52	\$6.24	\$14.35
3/4"	\$7.70	\$10.08	\$19.14	\$15.79	\$9.37	\$21.53
1"	\$12.83	\$16.79	\$31.89	\$26.31	\$15.61	\$35.89
1-1/2"	\$25.66	\$33.58	\$63.77	\$52.61	\$31.22	\$71.77
2"	\$41.05	\$53.72	\$102.02	\$84.17	\$49.95	\$114.83
3"	\$82.10	\$107.45	\$204.05	\$168.34	\$99.89	\$229.67
4"	\$128.29	\$167.90	\$318.83	\$263.03	\$156.09	\$358.85
6"	\$256.57	\$335.79	\$637.65	\$526.06	\$312.17	\$717.70
8"	\$410.51	\$537.25	\$1,020.25	\$841.70	\$499.47	\$1,148.33
10"	\$590.11	\$772.31	\$1,466.61	\$1,209.95	\$717.99	\$1,650.72
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$2.57</b>	<b>\$2.12</b>	<b>\$1.50</b>	<b>\$2.46</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$20.46	\$16.88	\$10.74	\$21.73
5 M	\$11.28	\$14.76	\$25.60	\$21.12	\$13.74	\$26.65
10 M	\$17.43	\$22.81	\$38.45	\$31.72	\$21.24	\$38.95

SSU/HERMITS COVE SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 285,194	\$ 0	\$ 285,194	\$(10,343)	274,851	
2 LAND & LAND RIGHTS	1,200	0	1,200	4	1,204	
3 NON-USED & USEFUL COMPONENTS	(41,804)	0	(41,804)	(10,842)	(52,646)	
4 ACCUMULATED DEPRECIATION	(76,401)	0	(76,401)	11,285	(65,116)	
5 CIAC	(8,642)	0	(8,642)	237	(8,405)	
6 AMORTIZATION OF CIAC	3,008	0	3,008	(245)	2,763	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(1,034)	0	(1,034)	430	(604)	
10 DEFERRED TAXES	(5,155)	0	(5,155)	791	(4,364)	
11 WORKING CAPITAL ALLOWANCE	3,757	0	3,757	300	4,057	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 160,123</b>	<b>\$ 0</b>	<b>\$ 160,123</b>	<b>\$(8,383)</b>	<b>151,740</b>	



SSU/HERMITS COVE  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 18,583	\$ 5,602	\$ 24,185	\$ 22,834	\$ 47,019	\$ 21,423	68,442
OPERATING EXPENSES:						45.56%	
2 OPERATION AND MAINTENANCE	\$ 30,057	\$ 0	\$ 30,057	\$ 2,396	\$ 32,453	\$	32,453
3 DEPRECIATION	10,275	0	10,275	(1,068)	9,207		9,207
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	7,823	(881)	6,942	683	7,625	964	8,589
6 INCOME TAXES	(15,046)	2,501	(12,545)	8,171	(4,374)	7,892	3,518
7 TOTAL OPERATING EXPENSES	\$ 33,109	\$ 1,620	\$ 34,729	\$ 10,182	\$ 44,911	\$ 8,856	53,767
8 OPERATING INCOME	\$ (14,526)	\$ 3,240	\$ (10,544)	\$ 12,652	\$ 2,108	\$ 12,567	14,675
9 RATE BASE	\$ 160,123	\$	\$ 160,123	\$	\$ 151,740	\$	\$ 151,740
RATE OF RETURN	-9.07%		-6.58%		1.39%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: HERMITS COVE  
 COUNTY: PUTNAM  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$15.12	\$11.47	\$6.24	\$8.72
3/4"	\$7.70	\$10.08	\$22.68	\$17.20	\$9.37	\$13.08
1"	\$12.83	\$16.79	\$37.81	\$28.67	\$15.61	\$21.80
1-1/2"	\$25.66	\$33.58	\$75.61	\$57.34	\$31.22	\$43.61
2"	\$41.05	\$53.72	\$120.98	\$91.74	\$49.95	\$69.77
3"	\$82.10	\$107.45	\$241.96	\$183.48	\$99.89	\$139.54
4"	\$128.29	\$167.90	\$378.05	\$286.68	\$156.09	\$218.03
6"	\$256.57	\$335.79	\$756.11	\$573.37	\$312.17	\$436.06
8"	\$410.51	\$537.25	\$1,209.78	\$917.39	\$499.47	\$697.70
10"	\$590.11	\$772.31	\$1,739.05	\$1,318.50	\$717.99	\$1,002.95
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$6.09</b>	<b>\$4.62</b>	<b>\$1.50</b>	<b>\$4.33</b>

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$33.39	\$25.33	\$10.74	\$21.70
5 M	\$11.28	\$14.76	\$45.57	\$34.57	\$13.74	\$30.36
10 M	\$17.43	\$22.81	\$76.02	\$57.67	\$21.24	\$52.00

SSU/HOBBY HILLS SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 78,248	\$ 0	\$ 78,248	(8,575)	89,673	
2 LAND & LAND RIGHTS	873	0	873	2	875	
3 NON-USED & USEFUL COMPONENTS	(10,402)	0	(10,402)	167	(10,235)	
4 ACCUMULATED DEPRECIATION	(30,376)	0	(30,376)	3,283	(27,093)	
5 CIAC	(2,622)	0	(2,622)	0	(2,622)	
6 AMORTIZATION OF CIAC	1,161	0	1,161	(67)	1,094	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(570)	0	(570)	237	(333)	
10 DEFERRED TAXES	(1,283)	0	(1,283)	(104)	(1,387)	
11 WORKING CAPITAL ALLOWANCE	1,923	0	1,923	(149)	1,774	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 36,952</b>	<b>\$ 0</b>	<b>\$ 36,952</b>	<b>(5,206)</b>	<b>31,746</b>	

SSU/HOBBY HILLS  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 14,247	\$ 4,026	\$ 18,273	\$ 8,393	\$ 26,666	(3,198)	23,468
OPERATING EXPENSES:						-11.99%	
2 OPERATION AND MAINTENANCE	\$ 15,386	\$ 0	\$ 15,386	(1,191)	\$ 14,195	\$	14,195
3 DEPRECIATION	3,161	0	3,161	(478)	2,683		2,683
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,318	(69)	2,249	289	2,538	(144)	2,394
6 INCOME TAXES	(3,415)	1,579	(1,836)	3,880	2,044	(1,178)	865
7 TOTAL OPERATING EXPENSES	\$ 17,450	\$ 1,510	\$ 18,960	\$ 2,500	\$ 21,460	(1,322)	20,137
8 OPERATING INCOME	\$ (3,203)	\$ 2,516	(687)	\$ 5,893	\$ 5,206	(1,676)	3,330
9 RATE BASE	\$ 36,952	\$	36,952	\$	31,746	\$	31,746
RATE OF RETURN	-8.67%		-1.86%		16.40%		10.49%

ORDER NO. PSC-96-0125-FOF-WS  
DOCKET NO. 950495-WS  
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**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: HOBBY HILLS  
 COUNTY: LAKE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$5.23	\$6.86	\$6.24	\$8.03
3/4"	\$7.70	\$10.08	\$7.84	\$10.29	\$9.37	\$12.05
1"	\$12.83	\$16.79	\$13.08	\$17.16	\$15.61	\$20.09
1-1/2"	\$25.66	\$33.58	\$26.14	\$34.31	\$31.22	\$40.17
2"	\$41.05	\$53.72	\$41.83	\$54.90	\$49.95	\$64.27
3"	\$82.10	\$107.45	\$83.65	\$109.80	\$99.89	\$128.55
4"	\$128.29	\$167.90	\$130.71	\$171.55	\$156.09	\$200.86
6"	\$256.57	\$335.79	\$261.42	\$343.11	\$312.17	\$401.71
8"	\$410.51	\$537.25	\$418.27	\$548.98	\$499.47	\$642.74
10"	\$590.11	\$772.31	\$601.26	\$789.15	\$717.99	\$923.94
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$2.46</b>	<b>\$3.23</b>	<b>\$1.50</b>	<b>\$2.10</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$12.61	\$16.55	\$10.74	\$14.34
5 M	\$11.28	\$14.76	\$17.53	\$23.01	\$13.74	\$18.54
10 M	\$17.43	\$22.81	\$29.83	\$39.16	\$21.24	\$29.05

SSU/HOLIDAY HAVEN SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 65,854	\$ 0	\$ 65,854	(3,757)	61,897	
2 LAND & LAND RIGHTS	610	0	610	3	613	
3 NON-USED & USEFUL COMPONENTS	(1,744)	0	(1,744)	27	(1,717)	
4 ACCUMULATED DEPRECIATION	(28,483)	0	(28,483)	2,716	(25,747)	
5 CIAC	(34,214)	0	(34,214)	37	(34,177)	
6 AMORTIZATION OF CIAC	15,468	0	15,468	(968)	14,500	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(659)	0	(659)	274	(385)	
10 DEFERRED TAXES	(993)	0	(993)	28	(965)	
11 WORKING CAPITAL ALLOWANCE	4,140	0	4,140	124	4,264	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 19,799</b>	<b>\$ 0</b>	<b>\$ 19,799</b>	<b>(1,516)</b>	<b>18,283</b>	

SSU/HOLIDAY HAVEN SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 730,571	\$ 0	\$ 730,571	(\$ 302,938)	427,633	
2 LAND	3,820	0	3,820	2	3,822	
3 NON-USED & USEFUL COMPONENTS	(152,464)	0	(152,464)	68,116	(84,348)	
4 ACCUMULATED DEPRECIATION	(95,479)	0	(95,479)	30,073	(65,406)	
5 CIAC	(70,700)	0	(70,700)	0	(70,700)	
6 AMORTIZATION OF CIAC	35,325	0	35,325	(1,874)	33,451	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(547)	0	(547)	228	(319)	
10 DEFERRED TAXES	(14,172)	0	(14,172)	4,870	(9,302)	
11 WORKING CAPITAL ALLOWANCE	5,450	0	5,450	(296)	5,154	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 441,804</b>	<b>\$ 0</b>	<b>\$ 441,804</b>	<b>(\$ 201,819)</b>	<b>239,985</b>	

SSU/HOLIDAY HAVEN  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 12,469	\$ 3,744	\$ 16,213	\$ 13,108	\$ 29,321	\$ 12,386	41,707
OPERATING EXPENSES:						42.24%	
2 OPERATION AND MAINTENANCE	\$ 33,117	\$ 0	\$ 33,117	\$ 993	\$ 34,110	\$	34,110
3 DEPRECIATION	2,232	0	2,232	(345)	1,887		1,887
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,500	14	2,514	527	3,041	557	3,598
6 INCOME TAXES	(10,296)	1,438	(8,858)	4,639	(4,219)	4,563	344
7 TOTAL OPERATING EXPENSES	\$ 27,553	\$ 1,452	\$ 29,005	\$ 5,814	\$ 34,819	\$ 5,120	39,939
8 OPERATING INCOME	\$ (15,084)	\$ 2,292	\$ (12,792)	\$ 7,294	\$ (5,498)	\$ 7,266	1,768
9 RATE BASE	\$ 19,799	\$	\$ 19,799	\$	\$ 18,283	\$	\$ 18,283
RATE OF RETURN	-76.19%		-64.61%		-30.07%		9.67%



SSU/HOLIDAY HAVEN  
 STATEMENT OF WASTEWATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 25,652	\$ 7,159	\$ 32,811	\$ 7,174	\$ 39,985	\$ 51,199	\$ 91,184
OPERATING EXPENSES						128.05%	
2 OPERATION AND MAINTENANCE	\$ 43,598	\$ 0	\$ 43,598	(\$ 2,367)	\$ 41,231	\$	\$ 41,231
3 DEPRECIATION	27,994	0	27,994	(12,830)	15,164		15,164
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,669	(5)	3,664	29	3,693	2,304	5,997
6 INCOME TAXES	(29,074)	2,763	(26,311)	13,033	(13,278)	18,861	5,583
7 TOTAL OPERATING EXPENSES	\$ 46,187	\$ 2,758	\$ 48,945	(\$ 2,135)	\$ 46,810	\$ 21,165	\$ 67,975
8 OPERATING INCOME	\$ (20,535)	\$ 4,401	(\$ 16,134)	\$ 9,309	(\$ 6,825)	\$ 30,034	\$ 23,209
9 RATE BASE	\$ 441,804	\$	441,804	\$	239,985	\$	239,985
RATE OF RETURN	-4.65%		-3.65%		-2.84%		9.67%

**RATE SCHEDULE  
 WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: HOLIDAY HAVEN  
 COUNTY: LAKE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$13.82	\$11.02	\$6.24	\$9.53
3/4"	\$7.70	\$10.08	\$20.74	\$16.54	\$9.37	\$14.29
1"	\$12.83	\$16.79	\$34.56	\$27.56	\$15.61	\$23.81
1-1/2"	\$25.66	\$33.58	\$69.10	\$55.11	\$31.22	\$47.63
2"	\$41.05	\$53.72	\$110.56	\$88.18	\$49.95	\$76.20
3"	\$82.10	\$107.45	\$221.13	\$176.37	\$99.89	\$152.40
4"	\$128.29	\$167.90	\$345.51	\$275.57	\$156.09	\$238.13
6"	\$256.57	\$335.79	\$691.02	\$551.14	\$312.17	\$476.26
8"	\$410.51	\$537.25	\$1,105.63	\$881.83	\$499.47	\$762.01
10"	\$590.11	\$772.31	\$1,589.34	\$1,267.63	\$717.99	\$1,095.39
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$5.05</b>	<b>\$4.02</b>	<b>\$1.50</b>	<b>\$4.25</b>

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$28.97	\$23.08	\$10.74	\$22.27
5 M	\$11.28	\$14.76	\$39.07	\$31.12	\$13.74	\$30.76
10 M	\$17.43	\$22.81	\$64.32	\$51.22	\$21.24	\$52.00

**RATE SCHEDULE  
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: HOLIDAY HAVEN  
 COUNTY: LAKE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
All meter sizes	\$12.67	\$16.21	\$30.26	\$15.41	\$15.25	\$15.26
<b>Gallage Charge per 1,000</b>						
Gallage Cap *	6M	6M	6M	6M	6M	6M
<b>General Service - GS</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$12.67	\$16.21	\$30.26	\$15.41	\$15.25	\$15.26
3/4"	\$19.01	\$24.30	\$45.38	\$23.12	\$22.88	\$22.89
1"	\$31.68	\$40.52	\$75.64	\$38.53	\$38.13	\$38.15
1-1/2"	\$63.37	\$81.05	\$151.28	\$77.06	\$76.27	\$76.30
2"	\$101.39	\$129.68	\$242.05	\$123.29	\$122.02	\$122.08
3"	\$202.77	\$259.35	\$484.10	\$246.59	\$244.03	\$244.16
4"	\$316.83	\$405.24	\$756.40	\$385.29	\$381.30	\$381.50
6"	\$633.66	\$810.48	\$1,512.81	\$770.58	\$762.61	\$763.00
8"	\$1,013.85	\$1,296.75	\$2,420.49	\$1,232.93	\$1,220.17	\$1,220.80
10"	\$1,457.41	\$1,864.09	\$3,479.46	\$1,772.34	\$1,753.99	\$1,754.90
<b>Gallage Charge per 1,000</b>						
(Per 100 cubic ft)	\$4.39	\$5.61	\$22.23	\$11.32	\$5.26	\$9.79
	\$3.28	\$4.20	\$16.63	\$8.47	\$3.95	\$7.32
<b>Typical Residential Bills</b>						
<b>5/8" x 3/4" meter</b>						
3 M	\$23.85	\$30.25	\$85.85	\$43.73	\$28.45	\$39.74
5 M	\$30.97	\$39.61	\$122.91	\$62.61	\$37.25	\$56.05
6 M (Maximum Bill) *	\$34.63	\$44.29	\$141.44	\$72.05	\$41.65	\$64.21

**SSU/HOLIDAY HEIGHTS  
 SCHEDULE OF WATER RATE BASE  
 INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 2-A  
 DOCKET NO. 950495-WS**

<b>COMPONENT</b>	<b>TEST YEAR PER UTILITY 1995</b>	<b>UTILITY ADJUSTMENTS</b>	<b>ADJUSTED TEST YEAR/ UTILITY 1995</b>	<b>COMMISSION ADJUSTMENTS</b>	<b>COMM. ADJ. TEST YEAR 1994</b>
1 UTILITY PLANT IN SERVICE	\$ 110,920	\$ 0	\$ 110,920	(24,385)	86,535
2 LAND & LAND RIGHTS	4,075	0	4,075	1	4,076
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(31,378)	0	(31,378)	3,644	(27,734)
5 CIAC	(15,600)	0	(15,600)	0	(15,600)
6 AMORTIZATION OF CIAC	9,318	0	9,318	(361)	8,957
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(315)	0	(315)	131	(184)
10 DEFERRED TAXES	(2,045)	0	(2,045)	217	(1,828)
11 WORKING CAPITAL ALLOWANCE	1,785	0	1,785	(252)	1,514
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 76,740</b>	<b>\$ 0</b>	<b>\$ 76,740</b>	<b>(21,005)</b>	<b>55,736</b>

SSU/HOLIDAY HEIGHTS  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 10,541	\$ 3,203	\$ 13,744	\$ 4,531	\$ 18,275	\$ 5,811	24,086
OPERATING EXPENSES:						31.80%	
2 OPERATION AND MAINTENANCE	\$ 14,118	\$ 0	\$ 14,118	\$(2,010)	\$ 12,108	\$	12,108
3 DEPRECIATION	3,871	0	3,871	(794)	3,077		3,077
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,694	144	1,838	79	1,917	261	2,178
6 INCOME TAXES	(5,223)	1,180	(4,043)	3,234	(809)	2,141	1,332
7 TOTAL OPERATING EXPENSES	\$ 14,460	\$ 1,324	\$ 15,784	\$ 509	\$ 16,293	\$ 2,402	18,695
8 OPERATING INCOME	\$ (3,919)	\$ 1,879	\$(2,040)	\$ 4,022	\$ 1,982	\$ 3,409	5,390
9 RATE BASE	\$ 78,740	\$	76,740	\$	55,736	\$	55,736
RATE OF RETURN	-5.11%		-2.66%		3.56%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: HOLIDAY HEIGHTS  
 COUNTY: ORANGE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$13.04	\$11.17	\$6.24	\$15.51
3/4"	\$7.70	\$10.08	\$19.56	\$16.76	\$9.37	\$23.27
1"	\$12.83	\$16.79	\$32.59	\$27.93	\$15.61	\$38.78
1-1/2"	\$25.66	\$33.58	\$65.19	\$55.86	\$31.22	\$77.57
2"	\$41.05	\$53.72	\$104.30	\$89.37	\$49.95	\$124.11
3"	\$82.10	\$107.45	\$208.61	\$178.74	\$99.89	\$248.21
4"	\$128.29	\$167.90	\$325.95	\$279.28	\$156.09	\$387.83
6"	\$256.57	\$335.79	\$651.90	\$558.55	\$312.17	\$775.67
8"	\$410.51	\$537.25	\$1,043.03	\$893.68	\$499.47	\$1,241.06
10"	\$590.11	\$772.31	\$1,499.36	\$1,284.67	\$717.99	\$1,784.03
Gallage Charge per 1,000	\$1.23	\$1.61	\$2.90	\$2.48	\$1.50	\$2.68

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$21.74	\$18.61	\$10.74	\$23.55
5 M	\$11.28	\$14.76	\$27.54	\$23.57	\$13.74	\$28.91
10 M	\$17.43	\$22.81	\$42.04	\$35.97	\$21.24	\$42.32

SSU/IMPERIAL MOBILE TERRACE SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 151,073	\$ 0	\$ 151,073	(\$ 12,490)	138,583	
2 LAND & LAND RIGHTS	8,304	0	8,304	6	8,310	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(59,526)	0	(59,526)	5,872	(53,654)	
5 CIAC	(51,927)	0	(51,927)	638	(51,289)	
6 AMORTIZATION OF CIAC	29,425	0	29,425	(1,242)	28,183	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(1,432)	0	(1,432)	595	(837)	
10 DEFERRED TAXES	(1,553)	0	(1,553)	2,039	486	
11 WORKING CAPITAL ALLOWANCE	4,553	0	4,553	(52)	4,501	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 78,917</b>	<b>\$ 0</b>	<b>\$ 78,917</b>	<b>(\$ 4,634)</b>	<b>74,283</b>	

SSU/IMPERIAL MOBILE TERRACE  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 33,942 \$	10,315 \$	44,257 \$	(3,209)\$	41,048 \$	15,940 \$	56,988
OPERATING EXPENSES:						38.83%	
2 OPERATION AND MAINTENANCE	\$ 36,422 \$	0 \$	36,422 \$	(414)\$	36,008 \$	\$	36,008
3 DEPRECIATION	6,586	0	6,586	(935)	5,651		5,651
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	5,691	464	6,155	(438)	5,717	717	6,434
6 INCOME TAXES	(7,505)	3,800	(3,705)	(456)	(4,161)	5,872	1,711
7 TOTAL OPERATING EXPENSES	\$ 41,194 \$	4,264 \$	45,458 \$	(2,243)\$	43,215 \$	6,590 \$	49,804
8 OPERATING INCOME	\$ (7,252)\$	6,051 \$	(1,201)\$	(966)\$	(2,167)\$	9,351 \$	7,184
9 RATE BASE	\$ 78,917	\$ 78,917	\$ 78,917	\$ 74,283	\$ 74,283	\$ 74,283	\$ 74,283
RATE OF RETURN	-9.19%		-1.52%		-2.92%		9.67%



**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: IMPERIAL MOBILE TERRACE  
 COUNTY: LAKE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b><u>Residential</u></b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$5.13	\$6.71	\$8.39	\$6.84	\$6.24	\$8.08
3/4"	\$7.70	\$10.08	\$12.59	\$10.26	\$9.37	\$12.11
1"	\$12.83	\$16.79	\$20.98	\$17.10	\$15.61	\$20.19
1-1/2"	\$25.66	\$33.58	\$41.96	\$34.20	\$31.22	\$40.38
2"	\$41.05	\$53.72	\$67.14	\$54.72	\$49.95	\$64.60
3"	\$82.10	\$107.45	\$134.28	\$109.43	\$99.89	\$129.21
4"	\$128.29	\$167.90	\$209.81	\$170.99	\$156.09	\$201.89
6"	\$256.57	\$335.79	\$419.61	\$341.97	\$312.17	\$403.77
8"	\$410.51	\$537.25	\$671.38	\$547.15	\$499.47	\$646.04
10"	\$590.11	\$772.31	\$965.10	\$786.53	\$717.99	\$928.68
Gallonage Charge per 1,000	\$1.23	\$1.61	\$2.90	\$1.96	\$1.50	\$2.59

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$17.09	\$12.72	\$10.74	\$15.84
5 M	\$11.28	\$14.76	\$22.89	\$16.64	\$13.74	\$21.01
10 M	\$17.43	\$22.81	\$37.39	\$26.44	\$21.24	\$33.94

SSU/INTERCESSION CITY SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 340,488	\$ 0	\$ 340,488	(19,996)	320,492
2 LAND & LAND RIGHTS	918	0	918	6	924
3 NON-USED & USEFUL COMPONENTS	(45,609)	0	(45,609)	(2,666)	(48,275)
4 ACCUMULATED DEPRECIATION	(79,972)	0	(79,972)	13,001	(66,971)
5 CIAC	(16,761)	0	(16,761)	1,174	(15,587)
6 AMORTIZATION OF CIAC	3,567	0	3,567	(544)	3,023
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,503)	0	(1,503)	624	(879)
10 DEFERRED TAXES	(635)	0	(635)	(3,717)	(4,352)
11 WORKING CAPITAL ALLOWANCE	6,123	0	6,123	848	6,971
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 206,616</b>	<b>0 \$</b>	<b>\$ 206,616</b>	<b>(11,270)</b>	<b>195,346</b>

SSU/INTERCESSION CITY  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3--A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 35,762	\$ 10,468	\$ 46,230	\$ 63,909	\$ 110,139	(5,142)	104,997
OPERATING EXPENSES:						-4.67%	
2 OPERATION AND MAINTENANCE	\$ 48,986	\$ 0	\$ 48,986	\$ 6,779	\$ 55,765	\$	55,765
3 DEPRECIATION	12,816	0	12,816	(1,287)	11,529		11,529
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	9,493	(384)	9,109	2,704	11,813	(231)	11,582
6 INCOME TAXES	(18,352)	4,186	(14,166)	21,689	7,523	(1,894)	5,628
7 TOTAL OPERATING EXPENSES	\$ 52,943	\$ 3,802	\$ 56,745	\$ 29,885	\$ 86,630	(2,126)	84,504
8 OPERATING INCOME	\$ (17,181)	\$ 6,666	(10,515)	\$ 34,024	\$ 23,509	(3,016)	20,493
9 RATE BASE	\$ 206,616	\$	206,616	\$	195,346	\$	195,346
RATE OF RETURN	-8.32%		-5.09%		12.03%		10.49%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: INTERCESSION CITY  
 COUNTY: OSCEOLA  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$11.87	\$14.39	\$6.24	\$13.21
3/4"	\$7.70	\$10.08	\$17.81	\$21.58	\$9.37	\$19.81
1"	\$12.83	\$16.79	\$29.68	\$35.96	\$15.61	\$33.02
1-1/2"	\$25.66	\$33.58	\$59.35	\$71.93	\$31.22	\$66.04
2"	\$41.05	\$53.72	\$94.96	\$115.08	\$49.95	\$105.66
3"	\$82.10	\$107.45	\$189.93	\$230.17	\$99.89	\$211.32
4"	\$128.29	\$167.90	\$296.76	\$359.64	\$156.09	\$330.19
6"	\$256.57	\$335.79	\$593.52	\$719.28	\$312.17	\$660.38
8"	\$410.51	\$537.25	\$949.63	\$1,150.84	\$499.47	\$1,056.60
10"	\$590.11	\$772.31	\$1,365.09	\$1,654.34	\$717.99	\$1,518.86
Gallonge Charge per 1,000	\$1.23	\$1.61	\$4.13	\$5.00	\$1.50	\$3.88

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$24.26	\$29.39	\$10.74	\$24.85
5 M	\$11.28	\$14.76	\$32.52	\$39.39	\$13.74	\$32.60
10 M	\$17.43	\$22.81	\$53.17	\$64.39	\$21.24	\$52.00

SSU/INTERLACHEN LAKE ESTATE/PARK MANOR SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94				SCHEDULE NO. 2-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 215,122	\$ 0	\$ 215,122	(\$ 9,617)	205,505	
2 LAND & LAND RIGHTS	4,266	0	4,266	6	4,272	
3 NON-USED & USEFUL COMPONENTS	(21,823)	0	(21,823)	608	(21,215)	
4 ACCUMULATED DEPRECIATION	(67,679)	0	(67,679)	6,455	(61,224)	
5 CIAC	(43,860)	0	(43,860)	1,012	(42,848)	
6 AMORTIZATION OF CIAC	20,590	0	20,590	(1,203)	19,387	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(1,462)	0	(1,462)	608	(854)	
10 DEFERRED TAXES	(492)	0	(492)	(266)	(758)	
11 WORKING CAPITAL ALLOWANCE	5,161	0	5,161	790	5,951	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 109,823</b>	<b>\$ 0</b>	<b>\$ 109,823</b>	<b>(\$ 1,607)</b>	<b>108,216</b>	

SSU/INTERLACHEN LAKE ESTATE/PARK MANOR STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94						SCHEDULE NO. 3-A DOCKET NO. 950495-WS	
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 31,618	\$ 9,397	\$ 41,015	\$ 20,482	\$ 61,497	\$ 13,745	75,242
OPERATING EXPENSES:						22.35%	
2 OPERATION AND MAINTENANCE	\$ 41,291	\$ 0	\$ 41,291	\$ 6,317	\$ 47,608	\$	47,608
3 DEPRECIATION	8,188	0	8,188	(779)	7,409		7,409
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,070	(97)	5,973	685	6,658	619	7,277
6 INCOME TAXES	(11,763)	3,663	(8,100)	5,519	(2,581)	5,063	2,483
7 TOTAL OPERATING EXPENSES	\$ 43,786	\$ 3,566	\$ 47,352	\$ 11,742	\$ 59,094	\$ 5,682	64,776
8 OPERATING INCOME	\$ (12,168)	\$ 5,831	\$ (6,337)	\$ 8,740	\$ 2,403	\$ 8,063	10,466
9 RATE BASE	\$ 109,823	\$	\$ 109,823	\$	\$ 108,216	\$	\$ 108,216
RATE OF RETURN	-11.08%		-5.77%		2.22%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: INTERLACHEN LAKE ESTATES/PARK MANOR  
 COUNTY: PUTNAM  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential &amp; General Service</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$11.95	\$11.05	\$6.24	\$10.30
3/4"	\$7.70	\$10.08	\$17.93	\$16.57	\$9.37	\$15.45
1"	\$12.83	\$16.79	\$29.88	\$27.62	\$15.61	\$25.75
1-1/2"	\$25.66	\$33.58	\$59.75	\$55.23	\$31.22	\$51.51
2"	\$41.05	\$53.72	\$95.60	\$88.37	\$49.95	\$82.41
3"	\$82.10	\$107.45	\$191.20	\$176.73	\$99.89	\$164.82
4"	\$128.29	\$167.90	\$298.74	\$276.14	\$156.09	\$257.54
6"	\$256.57	\$335.79	\$597.49	\$552.28	\$312.17	\$515.07
8"	\$410.51	\$537.25	\$955.98	\$883.65	\$499.47	\$824.11
10"	\$590.11	\$772.31	\$1,374.22	\$1,270.25	\$717.99	\$1,184.66
Gallage Charge per 1,000	\$1.23	\$1.61	\$3.08	\$2.85	\$1.50	\$3.61

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$21.19	\$19.60	\$10.74	\$21.14
5 M	\$11.28	\$14.76	\$27.35	\$25.30	\$13.74	\$28.36
10 M	\$17.43	\$22.81	\$42.75	\$39.55	\$21.24	\$46.42

SSU/JUNGLE DEN SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 43,328	\$ 0	\$ 43,328	(3,718)	39,610	
2 LAND & LAND RIGHTS	616	0	616	3	619	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(17,554)	0	(17,554)	2,176	(15,378)	
5 CIAC	(13,864)	0	(13,864)	0	(13,864)	
6 AMORTIZATION OF CIAC	6,395	0	6,395	(482)	5,913	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(671)	0	(671)	279	(392)	
10 DEFERRED TAXES	(547)	0	(547)	(149)	(696)	
11 WORKING CAPITAL ALLOWANCE	2,765	0	2,765	(105)	2,660	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 20,468</b>	<b>\$ 0</b>	<b>\$ 20,468</b>	<b>(1,996)</b>	<b>18,472</b>	



SSU/JUNGLE DEN SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 381,827	\$ 0	\$ 381,827	(4,251)	377,576
2 LAND	119,913	0	119,913	3	119,916
3 NON-USED & USEFUL COMPONENTS	(26,645)	0	(26,645)	(1,436)	(28,081)
4 ACCUMULATED DEPRECIATION	(92,356)	0	(92,356)	14,539	(77,817)
5 CIAC	(136,800)	0	(136,800)	0	(136,800)
6 AMORTIZATION OF CIAC	31,389	0	31,389	(4,813)	26,576
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(689)	0	(689)	286	(403)
10 DEFERRED TAXES	(7,221)	0	(7,221)	(937)	(8,158)
11 WORKING CAPITAL ALLOWANCE	5,329	0	5,329	(187)	5,142
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 274,747</b>	<b>\$ 0</b>	<b>\$ 274,747</b>	<b>3,204</b>	<b>277,951</b>

SSU/JUNGLE DEN  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 10,742 \$	3,208 \$	13,950 \$	12,746 \$	26,696 \$	488 \$	27,184
OPERATING EXPENSES:						1.83%	
2 OPERATION AND MAINTENANCE	\$ 22,123 \$	0 \$	22,123 \$	(845)\$	21,278 \$	\$	21,278
3 DEPRECIATION	2,276	0	2,276	(353)	1,923		1,923
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,084	144	1,228	535	1,763	22	1,785
6 INCOME TAXES	(6,164)	1,182	(4,982)	5,214	232	180	411
7 TOTAL OPERATING EXPENSES	\$ 19,319 \$	1,326 \$	20,645 \$	4,551 \$	25,196 \$	202 \$	25,397
8 OPERATING INCOME	\$ (8,577)\$	1,882 \$	(6,695)\$	8,195 \$	1,500 \$	286 \$	1,786
9 RATE BASE	\$ 20,468	\$ 20,468	\$ 20,468	\$ 18,472	\$ 18,472	\$ 18,472	\$ 18,472
RATE OF RETURN	-41.90%		-32.71%		8.12%		9.67%

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DOCKET NO. 950495-WS  
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SSU/JUNGLE DEN  
STATEMENT OF WASTEWATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 27,651	\$ 7,719	\$ 35,370	\$ 29,153	\$ 64,523	\$ 28,524	93,047
OPERATING EXPENSES							44.21%
2 OPERATION AND MAINTENANCE	\$ 42,634	\$ 0	\$ 42,634	(\$ 1,500)	\$ 41,134	\$	41,134
3 DEPRECIATION	8,613	0	8,613	(11)	8,602		8,602
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	7,621	(149)	7,472	884	8,356	1,284	9,640
6 INCOME TAXES	(18,090)	3,035	(15,055)	11,338	(3,717)	10,508	6,791
7 TOTAL OPERATING EXPENSES	\$ 40,778	\$ 2,886	\$ 43,664	\$ 10,711	\$ 54,375	\$ 11,792	66,166
8 OPERATING INCOME	\$ (13,127)	\$ 4,833	\$ (8,294)	\$ 18,442	\$ 10,148	\$ 16,732	26,881
9 RATE BASE	\$ 274,747	\$ 274,747	\$ 274,747	\$ 277,951	\$ 277,951	\$ 277,951	277,951
RATE OF RETURN	-4.78%	-3.02%	-3.02%	3.65%	3.65%	3.65%	9.67%

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 DOCKET NO. 950495-WS  
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SCHEDULE NO. 4

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: JUNGLE DEN  
 COUNTY: VOLUSIA  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Ait. 1 Capped w/ Stand Alone Increase	Ait. 2 Capped w/ Uniform Increase	Ait. 3 Uniform w/ Uniform Increase	
<b>Residential &amp; General Service</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$12.48	\$13.94	\$6.24	\$5.96
3/4"	\$7.70	\$10.08	\$18.73	\$20.92	\$9.37	\$8.94
1"	\$12.83	\$16.79	\$31.21	\$34.86	\$15.61	\$14.90
1-1/2"	\$25.66	\$33.58	\$62.41	\$69.70	\$31.22	\$29.79
2"	\$41.05	\$53.72	\$99.86	\$111.53	\$49.95	\$47.66
3"	\$82.10	\$107.45	\$199.71	\$223.06	\$99.89	\$95.33
4"	\$128.29	\$167.90	\$312.05	\$348.52	\$156.09	\$148.95
6"	\$256.57	\$335.79	\$624.10	\$697.05	\$312.17	\$297.90
8"	\$410.51	\$537.25	\$998.56	\$1,115.28	\$499.47	\$476.64
10"	\$590.11	\$772.31	\$1,435.42	\$1,603.21	\$717.99	\$685.17
Gallage Charge per 1,000	\$1.23	\$1.61	\$3.80	\$4.24	\$1.50	\$4.60

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$23.88	\$26.66	\$10.74	\$19.77
5 M	\$11.28	\$14.76	\$31.48	\$35.14	\$13.74	\$28.98
10 M	\$17.43	\$22.81	\$50.48	\$56.34	\$21.24	\$52.00

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: JUNGLE DEN  
 COUNTY: VOLUSIA  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$43.89	\$35.32	\$15.25	\$11.49
Gallage Charge per 1,000 Gallage Cap *	\$3.66 6M	\$4.68 6M	\$12.09 6M	\$9.73 6M	\$4.40 6M	\$8.92 6M

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$80.16	\$64.51	\$28.45	\$38.25
5 M	\$30.97	\$39.61	\$104.34	\$83.97	\$37.25	\$56.09
6 M (Maximum Bill) *	\$34.63	\$44.29	\$116.43	\$93.70	\$41.65	\$65.01

**SSU/ KEYSTONE CLUB ESTATES  
SCHEDULE OF WATER RATE BASE  
INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 2-A  
DOCKET NO. 950495-WS**

<b>COMPONENT</b>	<b>TEST YEAR PER UTILITY 1995</b>	<b>UTILITY ADJUSTMENTS</b>	<b>ADJUSTED TEST YEAR/ UTILITY 1995</b>	<b>COMMISSION ADJUSTMENTS</b>	<b>COMM. ADJ. TEST YEAR 1994</b>
1 UTILITY PLANT IN SERVICE	\$ 283,164 \$	0 \$	283,164 \$	(32,929)\$	250,235
2 LAND & LAND RIGHTS	12,878	0	12,878	4	12,882
3 NON-USED & USEFUL COMPONENTS	(71,132)	0	(71,132)	1,978	(69,154)
4 ACCUMULATED DEPRECIATION	(56,430)	0	(56,430)	7,874	(48,556)
5 CIAC	(10,102)	0	(10,102)	438	(9,664)
6 AMORTIZATION OF CIAC	1,209	0	1,209	(248)	961
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(903)	0	(903)	375	(528)
10 DEFERRED TAXES	(4,404)	0	(4,404)	1,076	(3,328)
11 WORKING CAPITAL ALLOWANCE	3,182	0	3,182	(2,165)	1,017
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 157,462 \$</b>	<b>0 \$</b>	<b>157,462 \$</b>	<b>(23,597)\$</b>	<b>133,865</b>

SSU/ KEYSTONE CLUB ESTATES  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 30,034	\$ 8,934	\$ 38,968	\$(4,466)	\$ 34,502	\$ 20,979	55,481
OPERATING EXPENSES:						60.81%	
2 OPERATION AND MAINTENANCE	\$ 25,456	\$ 0	\$ 25,456	\$ 788	\$ 26,244	\$	26,244
3 DEPRECIATION	6,586	0	6,586	(1,080)	5,506		5,506
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,239	(726)	5,513	(498)	5,015	944	5,959
6 INCOME TAXES	(6,765)	3,726	(3,039)	(978)	(4,017)	7,729	3,711
7 TOTAL OPERATING EXPENSES	\$ 31,516	\$ 3,000	\$ 34,516	\$(1,768)	\$ 32,748	\$ 8,673	41,420
8 OPERATING INCOME	\$ (1,482)	\$ 5,934	\$ 4,452	\$(2,698)	\$ 1,754	\$ 12,307	14,061
9 RATE BASE	\$ 157,462	\$ 157,462	\$ 157,462	\$ 133,865	\$ 133,865		
RATE OF RETURN	-0.94%		2.83%		1.31%		10.50%

**RATE SCHEDULE  
 WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: KEYSTONE CLUB ESTATES  
 COUNTY: BRADFORD  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential &amp; General Service</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$4.97	\$6.50	\$7.92	\$5.67	\$6.05	\$8.09
3/4"	\$7.45	\$9.75	\$11.88	\$8.49	\$9.06	\$12.12
1"	\$12.42	\$16.25	\$19.80	\$14.16	\$15.11	\$20.21
1-1/2"	\$24.83	\$32.50	\$39.59	\$28.30	\$30.21	\$40.41
2"	\$39.73	\$52.00	\$63.35	\$45.29	\$48.34	\$64.66
3"	\$79.45	\$103.98	\$126.68	\$90.57	\$96.67	\$129.30
4"	\$124.14	\$162.47	\$197.93	\$141.51	\$151.04	\$202.04
6"	\$248.29	\$324.95	\$395.87	\$283.03	\$302.09	\$404.09
8"	N/A	N/A	N/A	N/A	N/A	N/A
10"	N/A	N/A	N/A	N/A	N/A	N/A
Gallongage Charge per 1,000	\$2.07	\$2.71	\$3.30	\$2.36	\$2.52	\$3.37

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$11.18	\$14.63	\$17.82	\$12.75	\$13.61	\$18.20
5 M	\$15.32	\$20.05	\$24.42	\$17.47	\$18.65	\$24.93
10 M	\$25.67	\$33.60	\$40.92	\$29.27	\$31.25	\$41.78



SSU/KEYSTONE HEIGHTS SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 1,489,058	\$ 0	\$ 1,489,058	(27,021)	\$ 1,462,037	
2 LAND & LAND RIGHTS	5,147	0	5,147	25	5,172	
3 NON-USED & USEFUL COMPONENTS	(205,247)	0	(205,247)	1,662	(203,585)	
4 ACCUMULATED DEPRECIATION	(476,843)	0	(476,843)	53,887	(422,956)	
5 CIAC	(136,217)	0	(136,217)	1,950	(134,267)	
6 AMORTIZATION OF CIAC	79,104	0	79,104	(5,140)	73,964	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(5,858)	0	(5,858)	2,434	(3,424)	
10 DEFERRED TAXES	(22,079)	0	(22,079)	(970)	(23,049)	
11 WORKING CAPITAL ALLOWANCE	19,098	0	19,098	(361)	18,737	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 746,163</b>	<b>\$ 0</b>	<b>\$ 746,163</b>	<b>\$ 26,466</b>	<b>\$ 772,629</b>	

SSU/KEYSTONE HEIGHTS  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 210,570	\$ 63,691	\$ 274,261	(10,093)	\$ 264,168	\$ 62,230	326,398
OPERATING EXPENSES:						23.56%	
2 OPERATION AND MAINTENANCE	\$ 152,785	\$ 0	\$ 152,785	(2,890)	\$ 149,895	\$	149,895
3 DEPRECIATION	44,689	0	44,689	(1,784)	42,905		42,905
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	42,817	(2,943)	39,874	(1,544)	38,330	2,800	41,130
6 INCOME TAXES	(28,713)	25,704	(3,009)	(2,170)	(5,179)	22,925	17,746
7 TOTAL OPERATING EXPENSES	\$ 211,578	\$ 22,761	\$ 234,339	(8,388)	\$ 225,951	\$ 25,725	251,676
8 OPERATING INCOME	\$ (1,008)	\$ 40,930	\$ 39,922	(1,705)	\$ 38,217	\$ 36,504	74,722
9 RATE BASE	\$ 746,163	\$	\$ 746,163		\$ 772,629	\$	\$ 772,629
RATE OF RETURN	-0.14%		5.35%		4.95%		9.67%

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DOCKET NO. 950495-WS  
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**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: KEYSTONE HEIGHTS  
 COUNTY: CLAY  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential &amp; General Service</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$7.03	\$6.42	\$6.24	\$9.52
3/4"	\$7.70	\$10.08	\$10.55	\$9.63	\$9.37	\$14.29
1"	\$12.83	\$16.79	\$17.58	\$16.05	\$15.61	\$23.81
1-1/2"	\$25.66	\$33.58	\$35.15	\$32.09	\$31.22	\$47.62
2"	\$41.05	\$53.72	\$56.23	\$51.34	\$49.95	\$76.19
3"	\$82.10	\$107.45	\$112.46	\$102.68	\$99.89	\$152.38
4"	\$128.29	\$167.90	\$175.73	\$160.44	\$156.09	\$238.10
6"	\$256.57	\$335.79	\$351.45	\$320.88	\$312.17	\$476.19
8"	\$410.51	\$537.25	\$562.32	\$513.41	\$499.47	\$761.90
10"	\$590.11	\$772.31	\$808.34	\$738.03	\$717.99	\$1,095.24
Gallage Charge per 1,000	\$1.23	\$1.61	\$2.16	\$1.97	\$1.50	\$1.93
<b>Private Fire Protection</b>						
5/8"x3/4"	---	---	---	---	---	---
3/4"	---	---	---	---	---	---
1"	---	---	---	---	---	---
1-1/2"	---	---	---	---	---	---
2"	\$13.69	\$17.92	N/A	N/A	\$16.66	\$25.40
3"	---	---	---	---	---	---
4"	\$42.76	\$55.96	\$58.58	\$53.48	\$52.03	\$79.37
6"	\$85.53	\$111.94	\$117.15	\$106.96	\$104.06	\$158.73
8"	\$136.84	\$179.09	\$187.44	\$171.13	\$166.49	\$253.97
10"	\$196.70	\$257.43	\$269.45	\$246.01	\$239.32	\$365.08

Typical Residential Bills

5/8" x 3/4" meter	3 M	5 M	10 M
	\$8.82	\$11.54	\$17.43
	\$11.28	\$14.76	\$22.81
	\$17.43	\$22.81	\$28.63
	\$12.33	\$16.27	\$26.12
	\$10.74	\$13.74	\$21.24
	\$15.30	\$19.15	\$28.77

SSU/KINGSWOOD SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 19,252	\$ 0	\$ 19,252	(2,775)	16,477	
2 LAND & LAND RIGHTS	1,271	0	1,271	2	1,273	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(10,004)	0	(10,004)	1,037	(8,967)	
5 CIAC	(280)	0	(280)	0	(280)	
6 AMORTIZATION OF CIAC	43	0	43	(14)	29	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(368)	0	(368)	153	(215)	
10 DEFERRED TAXES	(211)	0	(211)	(55)	(266)	
11 WORKING CAPITAL ALLOWANCE	1,622	0	1,622	14	1,636	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 11,325</b>	<b>\$ 0</b>	<b>\$ 11,325</b>	<b>(1,638)</b>	<b>9,687</b>	

SSU/KINGSWOOD  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 8,721	\$ 2,519	\$ 11,240	\$ 6,704	\$ 17,944	(1,335)\$	16,609
OPERATING EXPENSES:						-7.44%	
2 OPERATION AND MAINTENANCE	\$ 12,973	\$ 0	\$ 12,973	\$ 113	\$ 13,086	\$	13,086
3 DEPRECIATION	1,358	0	1,358	(229)	1,129		1,129
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	753	113	866	293	1,159	(60)	1,099
6 INCOME TAXES	(2,710)	928	(1,782)	2,553	771	(492)	279
7 TOTAL OPERATING EXPENSES	\$ 12,374	\$ 1,041	\$ 13,415	\$ 2,730	\$ 16,145	(552)\$	15,593
8 OPERATING INCOME	\$ (3,653)\$	\$ 1,478	\$ (2,175)\$	\$ 3,974	\$ 1,799	(783)\$	1,016
9 RATE BASE	\$ 11,325	\$	\$ 11,325	\$	\$ 9,687	\$	\$ 9,687
RATE OF RETURN	-32.26%		-19.21%		18.58%		10.49%

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 DOCKET NO. 950495-WS  
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SCHEDULE NO. 4

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: KINGSWOOD  
 COUNTY: BREVARD  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b><u>Residential &amp; General Service</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$8.54	\$10.61	\$6.24	\$9.00
3/4"	\$7.70	\$10.08	\$12.81	\$15.92	\$9.37	\$13.50
1"	\$12.83	\$16.79	\$21.35	\$26.54	\$15.61	\$22.50
1-1/2"	\$25.66	\$33.58	\$42.69	\$53.06	\$31.22	\$45.00
2"	\$41.05	\$53.72	\$68.31	\$84.90	\$49.95	\$72.00
3"	\$82.10	\$107.45	\$136.61	\$169.80	\$99.89	\$143.99
4"	\$128.29	\$167.90	\$213.46	\$265.31	\$156.09	\$224.99
6"	\$256.57	\$335.79	\$426.91	\$530.62	\$312.17	\$449.98
8"	\$410.51	\$537.25	\$683.06	\$849.00	\$499.47	\$719.97
10"	\$590.11	\$772.31	\$981.89	\$1,220.43	\$717.99	\$1,034.95
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$2.65</b>	<b>\$3.29</b>	<b>\$1.50</b>	<b>\$2.71</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$16.49	\$20.48	\$10.74	\$17.13
5 M	\$11.28	\$14.76	\$21.79	\$27.06	\$13.74	\$22.55
10 M	\$17.43	\$22.81	\$35.04	\$43.51	\$21.24	\$36.11

**SSU/LAKE AJAY ESTATES  
 SCHEDULE OF WATER RATE BASE  
 INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 2-A  
 DOCKET NO. 950495-WS**

<b>COMPONENT</b>	<b>TEST YEAR PER UTILITY 1995</b>	<b>UTILITY ADJUSTMENTS</b>	<b>ADJUSTED TEST YEAR/ UTILITY 1995</b>	<b>COMMISSION ADJUSTMENTS</b>	<b>COMM. ADJ. TEST YEAR 1994</b>
1 UTILITY PLANT IN SERVICE	\$ 356,191	\$ 0	\$ 356,191	(\$ 56,839)	299,352
2 LAND & LAND RIGHTS	3,071	0	3,071	2	3,073
3 NON-USED & USEFUL COMPONENTS	0	0	0	(12,203)	(12,203)
4 ACCUMULATED DEPRECIATION	(70,353)	0	(70,353)	6,634	(63,719)
5 CIAC	(93,749)	0	(93,749)	2,405	(91,344)
6 AMORTIZATION OF CIAC	32,649	0	32,649	(2,602)	30,047
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(505)	0	(505)	210	(295)
10 DEFERRED TAXES	3,992	0	3,992	(5,466)	(1,474)
11 WORKING CAPITAL ALLOWANCE	5,608	0	5,608	297	5,905
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 236,904</b>	<b>\$ 0</b>	<b>\$ 236,904</b>	<b>(\$ 67,562)</b>	<b>169,342</b>

SSU/LAKE AJAY ESTATES  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 18,244	\$ 5,462	\$ 23,706	\$ 52,341	\$ 76,047	\$ 7,137	83,184
OPERATING EXPENSES:						9.39%	
2 OPERATION AND MAINTENANCE	\$ 44,868	\$ 0	\$ 44,868	\$ 2,371	\$ 47,239	\$	47,239
3 DEPRECIATION	9,377	0	9,377	(2,512)	6,865		6,865
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,775	246	7,021	1,414	8,435	321	8,756
6 INCOME TAXES	(21,765)	2,012	(19,753)	21,071	1,318	2,629	3,947
7 TOTAL OPERATING EXPENSES	\$ 39,255	\$ 2,258	\$ 41,513	\$ 22,344	\$ 63,857	\$ 2,950	66,807
8 OPERATING INCOME	\$ (21,011)	\$ 3,204	\$ (17,807)	\$ 29,997	\$ 12,190	\$ 4,187	16,377
9 RATE BASE	\$ 236,904	\$	\$ 236,904	\$	\$ 169,342	\$	\$ 169,342
RATE OF RETURN	-8.87%		-7.52%		7.20%		9.67%



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 DOCKET NO. 950495-WS  
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SCHEDULE NO. 4

**RATE SCHEDULE  
 WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: LAKE AJAY ESTATES  
 COUNTY: OSCEOLA  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential &amp; General Service</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$5.13	\$6.71	\$18.26	\$18.90	\$6.24	\$23.67
3/4"	\$7.70	\$10.08	\$27.39	\$28.35	\$9.37	\$35.51
1"	\$12.83	\$16.79	\$45.66	\$47.25	\$15.61	\$59.18
1-1/2"	\$25.66	\$33.58	\$91.31	\$94.50	\$31.22	\$118.36
2"	\$41.05	\$53.72	\$146.10	\$151.20	\$49.95	\$189.37
3"	\$82.10	\$107.45	\$292.21	\$302.39	\$99.89	\$378.74
4"	\$128.29	\$167.90	\$456.57	\$472.49	\$156.09	\$591.78
6"	\$256.57	\$335.79	\$913.14	\$944.98	\$312.17	\$1,183.57
8"	\$410.51	\$537.25	\$1,461.03	\$1,511.96	\$499.47	\$1,893.71
10"	\$590.11	\$772.31	\$2,100.23	\$2,173.45	\$717.99	\$2,722.20
Gallage Charge per 1,000	\$1.23	\$1.61	\$4.58	\$4.74	\$1.50	\$2.83

Typical Residential Bills

<u>5/8" x 3/4" meter</u>						
3 M	\$8.82	\$11.54	\$32.00	\$33.12	\$10.74	\$32.17
5 M	\$11.28	\$14.76	\$41.16	\$42.60	\$13.74	\$37.84
10 M	\$17.43	\$22.81	\$64.06	\$66.30	\$21.24	\$52.00

SSU/LAKE BRANTLEY SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 130,464	\$ 0	\$ 130,464	\$(64,275)	66,189	
2 LAND & LAND RIGHTS	2,884	0	2,884	2	2,886	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(31,074)	0	(31,074)	2,305	(28,769)	
5 CIAC	(15,585)	0	(15,585)	0	(15,585)	
6 AMORTIZATION OF CIAC	8,714	0	8,714	(601)	8,113	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(392)	0	(392)	163	(229)	
10 DEFERRED TAXES	(2,395)	0	(2,395)	1,037	(1,358)	
11 WORKING CAPITAL ALLOWANCE	2,078	0	2,078	(253)	1,825	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 94,694</b>	<b>\$ 0</b>	<b>\$ 94,694</b>	<b>\$(61,622)</b>	<b>33,072</b>	

SSU/LAKE BRANTLEY  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 13,165	\$ 3,955	\$ 17,120	\$ 1,243	\$ 18,363	\$ 5,008	23,371
OPERATING EXPENSES:						27.27%	
2 OPERATION AND MAINTENANCE	\$ 16,620	\$ 0	\$ 16,620	\$(2,021)	\$ 14,599	\$	14,599
3 DEPRECIATION	5,297	0	5,297	(2,874)	2,423		2,423
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,042	178	2,220	(44)	2,176	225	2,401
6 INCOME TAXES	(6,246)	1,457	(4,789)	3,693	(1,096)	1,845	749
7 TOTAL OPERATING EXPENSES	\$ 17,713	\$ 1,635	\$ 19,348	\$(1,246)	\$ 18,102	\$ 2,070	20,172
8 OPERATING INCOME	\$ (4,548)	\$ 2,320	\$(2,228)	\$ 2,489	\$ 261	\$ 2,938	3,198
9 RATE BASE	\$ 94,694	\$	\$ 94,694	\$	\$ 33,072	\$	\$ 33,072
RATE OF RETURN	-4.80%		-2.35%		0.79%		9.67%

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 DOCKET NO. 950495-WS  
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SCHEDULE NO. 4

**RATE SCHEDULE  
WATER**

**SOUTHERN STATES UTILITIES, INC.**  
**SYSTEM: LAKE BRANTLEY**  
**COUNTY: SEMINOLE**  
**TEST YEAR ENDED: December 31, 1994**

**Monthly Rates**

	<b>Current Rates</b>	<b>Utility Requested Interim (1995)</b>	<b>Interim Alternative (1994)</b>			<b>Commission Approved Interim (1994)</b>
			<b>Alt. 1 Capped w/ Stand Alone Increase</b>	<b>Alt. 2 Capped w/ Uniform Increase</b>	<b>Alt. 3 Uniform w/ Uniform Increase</b>	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$10.22	\$9.07	\$6.24	\$11.91
3/4"	\$7.70	\$10.08	\$15.33	\$13.61	\$9.37	\$17.86
1"	\$12.83	\$16.79	\$25.55	\$22.68	\$15.61	\$29.77
1 - 1/2"	\$25.66	\$33.58	\$51.10	\$45.37	\$31.22	\$59.54
2"	\$41.05	\$53.72	\$81.75	\$72.59	\$49.95	\$95.27
3"	\$82.10	\$107.45	\$163.50	\$145.18	\$99.89	\$190.53
4"	\$128.29	\$167.90	\$255.48	\$226.84	\$156.09	\$297.71
6"	\$256.57	\$335.79	\$510.95	\$453.68	\$312.17	\$595.41
8"	\$410.51	\$537.25	\$817.52	\$725.89	\$499.47	\$952.66
10"	\$590.11	\$772.31	\$1,175.19	\$1,043.46	\$717.99	\$1,369.45
<b>Gallonge Charge per 1,000</b>	\$1.23	\$1.61	\$2.45	\$2.18	\$1.50	\$2.32

**Typical Residential Bills**

<b>5/8' x 3/4' meter</b>						
3 M	\$8.82	\$11.54	\$17.57	\$15.61	\$10.74	\$18.86
5 M	\$11.28	\$14.76	\$22.47	\$19.97	\$13.74	\$23.49
10 M	\$17.43	\$22.81	\$34.72	\$30.87	\$21.24	\$35.07

SSU/LAKE CONWAY PARK SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 64,956	\$ 0	\$ 64,956	(4,988)	59,968	
2 LAND & LAND RIGHTS	2,042	0	2,042	2	2,044	
3 NON-USED & USEFUL COMPONENTS	(363)	0	(363)	(12)	(375)	
4 ACCUMULATED DEPRECIATION	(25,957)	0	(25,957)	2,613	(23,344)	
5 CIAC	(19,107)	0	(19,107)	0	(19,107)	
6 AMORTIZATION OF CIAC	12,712	0	12,712	(454)	12,258	
7 ACQUISITION ADJUSTMENTS - NET	4,620	0	4,620	201	4,821	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(505)	0	(505)	210	(295)	
10 DEFERRED TAXES	(1,050)	0	(1,050)	(140)	(1,190)	
11 WORKING CAPITAL ALLOWANCE	3,051	0	3,051	(647)	2,404	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 40,399</b>	<b>\$ 0</b>	<b>\$ 40,399</b>	<b>(3,215)</b>	<b>37,184</b>	

SSU/LAKE CONWAY PARK  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 16,250	\$ 4,878	\$ 21,128	\$ 2,742	\$ 23,870	\$ 4,954	28,824
OPERATING EXPENSES:						20.75%	
2 OPERATION AND MAINTENANCE	\$ 24,409	\$ 0	\$ 24,409	\$ (5,181)	\$ 19,228	\$	19,228
3 DEPRECIATION	2,621	0	2,621	(340)	2,281		2,281
4 AMORTIZATION	200	0	200	0	200		200
5 TAXES OTHER THAN INCOME	2,379	212	2,591	(178)	2,413	223	2,636
6 INCOME TAXES	(6,059)	1,800	(4,259)	3,317	(942)	1,825	883
7 TOTAL OPERATING EXPENSES	\$ 23,550	\$ 2,012	\$ 25,562	\$ (2,382)	\$ 23,180	\$ 2,048	25,228
8 OPERATING INCOME	\$ (7,300)	\$ 2,866	\$ (4,434)	\$ 5,124	\$ 690	\$ 2,906	3,596
9 RATE BASE	\$ 40,399	\$	\$ 40,399	\$	\$ 37,184	\$	\$ 37,184
RATE OF RETURN	-18.07%		-10.98%		1.86%		9.67%

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 DOCKET NO. 950495-WS  
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SCHEDULE NO. 4

**RATE SCHEDULE  
 WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: LAKE CONWAY  
 COUNTY: ORANGE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Ait. 1 Capped w/ Stand Alone Increase</u>	<u>Ait. 2 Capped w/ Uniform Increase</u>	<u>Ait. 3 Uniform w/ Uniform Increase</u>	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$9.51	\$8.91	\$6.24	\$11.44
3/4"	\$7.70	\$10.08	\$14.27	\$13.37	\$9.37	\$17.15
1"	\$12.83	\$16.79	\$23.78	\$22.29	\$15.61	\$28.59
1 - 1/2"	\$25.66	\$33.58	\$47.56	\$44.57	\$31.22	\$57.18
2"	\$41.05	\$53.72	\$76.09	\$71.31	\$49.95	\$91.49
3"	\$82.10	\$107.45	\$152.18	\$142.62	\$99.89	\$182.98
4"	\$128.29	\$167.90	\$237.79	\$222.85	\$156.09	\$285.91
6"	\$256.57	\$335.79	\$475.57	\$445.70	\$312.17	\$571.83
8"	\$410.51	\$537.25	\$760.92	\$713.12	\$499.47	\$914.92
10"	\$590.11	\$772.31	\$1,093.82	\$1,025.11	\$717.99	\$1,315.20
Gallonage Charge per 1,000	\$1.23	\$1.61	\$2.46	\$2.30	\$1.50	\$2.29

**Typical Residential Bills**

<u>5/8" x 3/4" meter</u>						
3 M	\$8.82	\$11.54	\$16.89	\$15.81	\$10.74	\$18.30
5 M	\$11.28	\$14.76	\$21.81	\$20.41	\$13.74	\$22.87
10 M	\$17.43	\$22.81	\$34.11	\$31.91	\$21.24	\$34.30

SSU/LAKE HARRIET ESTATES SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 204,527	\$ 0	\$ 204,527	\$(24,075)	180,452	
2 LAND & LAND RIGHTS	4,747	0	4,747	7	4,754	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(86,604)	0	(86,604)	7,760	(78,844)	
5 CIAC	(64,071)	0	(64,071)	788	(63,283)	
6 AMORTIZATION OF CIAC	32,117	0	32,117	(2,153)	29,964	
7 ACQUISITION ADJUSTMENTS -- NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(1,675)	0	(1,675)	696	(979)	
10 DEFERRED TAXES	(2,497)	0	(2,497)	3,031	534	
11 WORKING CAPITAL ALLOWANCE	6,236	0	6,236	(83)	6,153	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 92,780</b>	<b>\$ 0</b>	<b>\$ 92,780</b>	<b>\$(14,029)</b>	<b>78,751</b>	



SSU/LAKE HARRIET ESTATES  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 51,991	\$ 15,650	\$ 67,641	\$(16,888)	\$ 50,753	\$ 20,994	\$ 71,747
OPERATING EXPENSES:						41.36%	
2 OPERATION AND MAINTENANCE	\$ 49,888	\$ 0	\$ 49,888	\$(662)	\$ 49,226	\$	\$ 49,226
3 DEPRECIATION	7,944	0	7,944	(1,447)	6,497	0	6,497
4 AMORTIZATION	0	0	0	0	0	0	0
5 TAXES OTHER THAN INCOME	6,313	704	7,017	(1,277)	5,740	945	6,685
6 INCOME TAXES	(6,868)	5,765	(1,103)	(4,908)	(6,011)	7,734	1,723
7 TOTAL OPERATING EXPENSES	\$ 57,277	\$ 6,469	\$ 63,746	\$(8,294)	\$ 55,452	\$ 8,679	\$ 64,131
8 OPERATING INCOME	\$ (5,286)	\$ 9,181	\$ 3,895	\$(8,594)	\$(4,699)	\$ 12,315	\$ 7,616
9 RATE BASE	\$ 92,780	\$	\$ 92,780	\$	\$ 78,751	\$	\$ 78,751
RATE OF RETURN	-5.70%		4.20%		-5.97%		9.67%

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ORDER NO. PSC-96-0125-FOF-WS  
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SCHEDULE NO. 4

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: LAKE HARRIET ESTATES  
 COUNTY: SEMINOLE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b>Residential &amp; General Service</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$7.36	\$5.87	\$6.24	\$8.63
3/4"	\$7.70	\$10.08	\$11.05	\$8.81	\$9.37	\$12.94
1"	\$12.83	\$16.79	\$18.40	\$14.68	\$15.61	\$21.56
1-1/2"	\$25.66	\$33.58	\$36.79	\$29.35	\$31.22	\$43.13
2"	\$41.05	\$53.72	\$58.87	\$46.96	\$49.95	\$69.00
3"	\$82.10	\$107.45	\$117.74	\$93.93	\$99.89	\$138.00
4"	\$128.29	\$167.90	\$183.97	\$146.76	\$156.09	\$215.63
6"	\$256.57	\$335.79	\$367.94	\$293.52	\$312.17	\$431.26
8"	\$410.51	\$537.25	\$588.71	\$469.64	\$499.47	\$690.02
10"	\$590.11	\$772.31	\$846.27	\$675.11	\$717.99	\$991.90
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$1.81</b>	<b>\$1.45</b>	<b>\$1.50</b>	<b>\$1.74</b>

Typical Residential Bills

<u>5/8" x 3/4" meter</u>						
3 M	\$8.82	\$11.54	\$12.79	\$10.22	\$10.74	\$13.84
5 M	\$11.28	\$14.76	\$16.41	\$13.12	\$13.74	\$17.31
10 M	\$17.43	\$22.81	\$25.46	\$20.37	\$21.24	\$25.99

SSU/LAKEVIEW VILLAS SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 21,422	\$ 0	\$ 21,422	\$(393)	21,029	
2 LAND & LAND RIGHTS	51	0	51	0	51	
3 NON-USED & USEFUL COMPONENTS	0	0	0	(2,318)	(2,318)	
4 ACCUMULATED DEPRECIATION	(7,777)	0	(7,777)	821	(6,956)	
5 CIAC	0	0	0	0	0	
6 AMORTIZATION OF CIAC	0	0	0	0	0	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(71)	0	(71)	29	(42)	
10 DEFERRED TAXES	(390)	0	(390)	(56)	(446)	
11 WORKING CAPITAL ALLOWANCE	621	0	621	(40)	581	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 13,856</b>	<b>\$ 0</b>	<b>\$ 13,856</b>	<b>\$(1,957)</b>	<b>11,899</b>	

SSU/LAKEVIEW VILLAS  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,672	\$ 465	\$ 2,137	\$ 4,530	\$ 6,667	\$ 1,047	7,714
OPERATING EXPENSES:						15.71%	
2 OPERATION AND MAINTENANCE	\$ 4,968	\$ 0	\$ 4,968	(\$ 317)	\$ 4,651	\$	4,651
3 DEPRECIATION	883	0	883	(119)	764		764
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	655	21	676	149	825	47	872
6 INCOME TAXES	(2,174)	71	(2,103)	1,994	(109)	386	276
7 TOTAL OPERATING EXPENSES	\$ 4,332	\$ 92	\$ 4,424	\$ 1,707	\$ 6,131	\$ 433	6,564
8 OPERATING INCOME	\$ (2,660)	\$ 373	\$ (2,287)	\$ 2,823	\$ 536	\$ 614	1,151
9 RATE BASE	\$ 13,856	\$	\$ 13,856	\$	\$ 11,899	\$	\$ 11,899
RATE OF RETURN	-19.20%		-16.51%		4.51%		9.67%

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DOCKET NO. 950495-WS  
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ORDER NO. PSC-96-0125-FOF-WS  
 DOCKET NO. 950495-WS  
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SCHEDULE NO. 4

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: LAKEVIEW VILLAS  
 COUNTY: CLAY  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential &amp; General Service</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$5.13	\$6.71	\$23.26	\$21.60	\$6.24	\$13.65
3/4"	\$7.70	\$10.08	\$34.90	\$32.41	\$9.37	\$20.48
1"	\$12.83	\$16.79	\$58.16	\$54.01	\$15.61	\$34.14
1-1/2"	\$25.66	\$33.58	\$116.32	\$108.01	\$31.22	\$68.27
2"	\$41.05	\$53.72	\$186.10	\$172.81	\$49.95	\$109.23
3"	\$82.10	\$107.45	\$372.21	\$345.62	\$99.89	\$218.47
4"	\$128.29	\$167.90	\$581.58	\$540.03	\$156.09	\$341.35
6"	\$256.57	\$335.79	\$1,163.15	\$1,080.06	\$312.17	\$682.71
8"	\$410.51	\$537.25	\$1,861.04	\$1,728.09	\$499.47	\$1,092.34
10"	\$590.11	\$772.31	\$2,675.25	\$2,484.13	\$717.99	\$1,570.23
Gallonge Charge per 1,000	\$1.23	\$1.61	\$5.67	\$5.27	\$1.50	\$3.83

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$40.27	\$37.41	\$10.74	\$25.16
5 M	\$11.28	\$14.76	\$51.61	\$47.95	\$13.74	\$32.83
10 M	\$17.43	\$22.81	\$79.96	\$74.30	\$21.24	\$52.00

SSU/ LEHIGH SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 12,564,737	\$ 801,000	\$ 13,365,737	\$(2,150,621)	11,215,116	
2 LAND & LAND RIGHTS	137,588	0	137,588	(76,797)	60,791	
3 NON-USED & USEFUL COMPONENTS	(327,057)	0	(327,057)	(300,243)	(627,300)	
4 ACCUMULATED DEPRECIATION	(4,030,249)	0	(4,030,249)	357,109	(3,673,140)	
5 CIAC	(4,189,080)	(71,546)	(4,260,626)	363,031	(3,897,595)	
6 AMORTIZATION OF CIAC	1,257,595	0	1,257,595	(147,138)	1,110,457	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	(1,151,480)	0	(1,151,480)	637,319	(514,161)	
9 UNFUNDED POST-RETIRE. BENEFITS	(51,007)	0	(51,007)	21,194	(29,813)	
10 DEFERRED TAXES	320,934	0	320,934	1,096,285	1,417,219	
11 WORKING CAPITAL ALLOWANCE	162,227	0	162,227	(6,514)	155,713	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 4,694,208</b>	<b>\$ 729,454</b>	<b>\$ 5,423,662</b>	<b>\$(206,375)</b>	<b>5,217,287</b>	

SSU/ LEHIGH SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 15,225,914	\$ 452,500	\$ 15,678,414	\$(1,429,787)	14,248,627
2 LAND	211,592	0	211,592	(136,462)	75,130
3 NON-USED & USEFUL COMPONENTS	376,563	0	376,563	(522,845)	(146,282)
4 ACCUMULATED DEPRECIATION	(4,353,947)	0	(4,353,947)	572,134	(3,781,813)
5 CIAC	(4,443,660)	(83,825)	(4,527,485)	284,956	(4,242,529)
6 AMORTIZATION OF CIAC	1,617,747	0	1,617,747	(189,134)	1,428,613
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	(1,171,489)	0	(1,171,489)	513,212	(658,277)
9 UNFUNDED POST-RETIRE. BENEFITS	(40,348)	0	(40,348)	16,765	(23,583)
10 DEFERRED TAXES	190,658	0	190,658	757,016	947,674
11 WORKING CAPITAL ALLOWANCE	151,326	0	151,326	4,023	155,349
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 7,764,356</b>	<b>\$ 368,675</b>	<b>\$ 8,133,031</b>	<b>\$(130,122)</b>	<b>8,002,909</b>

SSU/ LEHIGH STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 2,031,388	\$ 610,228	\$ 2,641,616	\$(619,606)	\$ 2,022,010	\$ 327,099	2,349,109
OPERATING EXPENSES:						16.18%	
2 OPERATION AND MAINTENANCE	\$ 1,297,812	\$ 0	\$ 1,297,812	\$(52,110)	\$ 1,245,702	\$	1,245,702
3 DEPRECIATION	274,459	0	274,459	(53,648)	220,811		220,811
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	266,783	7,189	273,972	(39,862)	234,110	14,719	248,829
6 INCOME TAXES	(41,600)	218,413	176,813	(174,103)	2,710	120,501	123,211
7 TOTAL OPERATING EXPENSES	\$ 1,797,454	\$ 225,602	\$ 2,023,056	\$(319,723)	\$ 1,703,333	\$ 135,220	1,838,553
8 OPERATING INCOME	\$ 233,934	\$ 384,626	\$ 618,560	\$(299,883)	\$ 318,677	\$ 191,879	510,556
9 RATE BASE	\$ 4,694,208	\$	\$ 5,423,662	\$	\$ 5,217,287	\$	\$ 5,217,287
RATE OF RETURN	4.98%		11.40%		6.11%		9.79%



SSU/LEHIGH  
 STATEMENT OF WASTEWATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 2,523,933	\$ 704,593	\$ 3,228,526	(\$ 766,642)	\$ 2,461,884	\$ 465,296	\$ 2,927,180
OPERATING EXPENSES						18.90%	
2 OPERATION AND MAINTENANCE	\$ 1,210,611	\$ 0	\$ 1,210,611	\$ 32,172	\$ 1,242,783	\$	\$ 1,242,783
3 DEPRECIATION	398,216	0	398,216	(47,447)	350,769		350,769
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	378,573	14,157	392,730	(58,991)	333,739	20,938	354,677
6 INCOME TAXES	27,154	259,154	286,308	(261,922)	24,386	171,411	195,797
7 TOTAL OPERATING EXPENSES	\$ 2,014,554	\$ 273,311	\$ 2,287,865	(\$ 336,188)	\$ 1,951,677	\$ 192,349	\$ 2,144,026
8 OPERATING INCOME	\$ 509,379	\$ 431,282	\$ 940,661	(\$ 430,454)	\$ 510,207	\$ 272,947	\$ 783,153
9 RATE BASE	\$ 7,764,356	\$	\$ 8,133,031	\$	\$ 8,002,909	\$	\$ 8,002,909
RATE OF RETURN	6.56%		11.57%		6.38%		9.79%

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 DOCKET NO. 950495-WS  
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SCHEDULE NO. 4

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: LEHIGH  
 COUNTY: LEE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential &amp; General Service</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$9.03	\$11.82	\$10.54	\$10.29	\$10.99	\$10.53
3/4"	\$13.55	\$17.73	\$15.82	\$15.45	\$16.49	\$15.80
1"	\$22.57	\$29.54	\$26.35	\$25.73	\$27.46	\$26.32
1-1/2"	\$45.13	\$59.06	\$52.69	\$51.44	\$54.91	\$52.63
2"	\$72.22	\$94.52	\$84.32	\$82.32	\$87.87	\$84.22
3"	\$144.43	\$189.02	\$168.62	\$164.64	\$175.73	\$168.42
4"	\$225.68	\$295.36	\$263.48	\$257.25	\$274.58	\$263.17
6"	\$451.35	\$590.70	\$526.95	\$514.49	\$549.16	\$526.32
8"	\$722.16	\$945.13	\$843.12	\$823.19	\$878.65	\$842.11
10"	\$1,038.10	\$1,358.61	\$1,211.98	\$1,183.33	\$1,263.06	\$1,210.53
<b>Gallonge Charge per 1,000</b>	<b>\$2.40</b>	<b>\$3.14</b>	<b>\$2.80</b>	<b>\$2.74</b>	<b>\$2.92</b>	<b>\$2.80</b>
<b>Private Fire Protection</b>						
5/8"x3/4"	---	---	---	---	---	---
3/4"	---	---	---	---	---	---
1"	---	---	---	---	---	---
1-1/2"	---	---	---	---	---	---
2"	N/A	N/A	N/A	N/A	N/A	N/A
3"	---	---	---	---	---	---
4"	\$75.23	\$98.46	\$87.83	\$85.75	\$91.53	\$87.72
6"	\$150.45	\$196.90	\$175.65	\$171.50	\$183.05	\$175.44
8"	\$240.72	\$315.04	\$281.04	\$274.40	\$292.88	\$280.70
10"	\$346.04	\$452.88	\$404.00	\$394.45	\$421.03	\$403.51

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$16.23	\$21.24	\$18.94	\$18.51	\$19.75	\$18.93
5 M	\$21.03	\$27.52	\$24.54	\$23.99	\$25.59	\$24.52
10 M	\$33.03	\$43.22	\$38.54	\$37.69	\$40.19	\$38.52

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: LEHIGH  
 COUNTY: LEE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
All meter sizes	\$15.45	\$19.76	\$18.40	\$18.09	\$18.59	\$18.37
Gallage Charge per 1,000	\$3.86	\$4.94	\$4.60	\$4.52	\$4.65	\$4.59
Gallage Cap *	6M	6M	6M	6M	6M	6M
<b>Residential - Wastewater Only</b>						
Flat Rate:	\$27.81	\$35.57	\$33.12	\$32.57	\$33.47	\$33.07
<b>General Service - GS</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$15.45	\$19.76	\$18.40	\$18.09	\$18.59	\$18.37
3/4"	\$23.18	\$29.65	\$27.61	\$27.15	\$27.90	\$27.56
1"	\$38.64	\$49.42	\$46.02	\$45.25	\$46.50	\$45.94
1-1/2"	\$77.27	\$98.83	\$92.04	\$90.49	\$92.99	\$91.87
2"	\$123.63	\$158.13	\$147.26	\$144.78	\$148.79	\$147.00
3"	\$247.27	\$316.27	\$294.52	\$289.58	\$297.59	\$294.00
4"	\$386.35	\$494.16	\$460.18	\$452.45	\$464.97	\$459.37
6"	\$772.71	\$988.33	\$920.37	\$904.92	\$929.96	\$918.75
8"	\$1,236.34	\$1,581.33	\$1,472.60	\$1,447.88	\$1,487.94	\$1,470.01
10"	\$1,777.23	\$2,273.15	\$2,116.86	\$2,081.31	\$2,138.90	\$2,113.13
Gallage Charge per 1,000	\$4.63	\$5.92	\$5.51	\$5.42	\$5.57	\$5.51
<b>Effluent - EFF</b>						
Gallage Charge per 1,000	\$0.11	\$0.14	\$0.13	\$0.13	\$0.13	\$0.13
<b>Typical Residential Bills</b>						
<b>5/8" x 3/4" meter</b>						
3 M	\$27.03	\$34.58	\$32.20	\$31.65	\$32.54	\$32.14
5 M	\$34.75	\$44.46	\$41.40	\$40.69	\$41.84	\$41.32
6 M (Maximum Bill) *	\$38.81	\$49.40	\$46.00	\$45.21	\$46.49	\$45.91

SSU/LEILANI HEIGHTS SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 415,004	\$ 0	\$ 415,004	(\$ 66,192)	348,812	
2 LAND & LAND RIGHTS	4,203	0	4,203	10	4,213	
3 NON-USED & USEFUL COMPONENTS	0	0	0	(7,258)	(7,258)	
4 ACCUMULATED DEPRECIATION	(136,316)	0	(136,316)	15,934	(120,382)	
5 CIAC	(125,621)	0	(125,621)	113	(125,508)	
6 AMORTIZATION OF CIAC	54,243	0	54,243	(3,291)	50,952	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(2,323)	0	(2,323)	965	(1,358)	
10 DEFERRED TAXES	(6,354)	0	(6,354)	(733)	(7,087)	
11 WORKING CAPITAL ALLOWANCE	8,025	0	8,025	769	8,794	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 210,861</b>	<b>\$ 0</b>	<b>\$ 210,861</b>	<b>(\$ 59,683)</b>	<b>151,178</b>	

SSU/LEILANI HEIGHTS SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 623,185	\$ 0	\$ 623,185	(16,061)	607,124
2 LAND	9,815	0	9,815	11	9,826
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(305,064)	0	(305,064)	27,566	(277,498)
5 CIAC	(139,438)	0	(139,438)	0	(139,438)
6 AMORTIZATION OF CIAC	72,775	0	72,775	(5,117)	67,658
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(2,311)	0	(2,311)	960	(1,351)
10 DEFERRED TAXES	(11,240)	0	(11,240)	(1,556)	(12,796)
11 WORKING CAPITAL ALLOWANCE	13,735	0	13,735	2,153	15,888
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 261,457</b>	<b>\$ 0</b>	<b>\$ 261,457</b>	<b>\$ 7,956</b>	<b>269,413</b>

SSU/LEILANI HEIGHTS STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 82,566 \$	24,620 \$	107,186 \$	(28,383)\$	78,803 \$	32,400 \$	111,203
OPERATING EXPENSES:						41.11%	
2 OPERATION AND MAINTENANCE	\$ 64,202 \$	0 \$	64,202 \$	6,153 \$	70,355 \$	\$	70,355
3 DEPRECIATION	15,784	0	15,784	(3,420)	12,364		12,364
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	9,403	1,108	10,511	(1,406)	9,105	1,458	10,563
6 INCOME TAXES	(7,496)	9,070	1,574	(10,210)	(8,636)	11,936	3,300
7 TOTAL OPERATING EXPENSES	\$ 81,893 \$	10,178 \$	92,071 \$	(8,883)\$	83,188 \$	13,394 \$	96,582
8 OPERATING INCOME	\$ 673 \$	14,442 \$	15,115 \$	(19,500)\$	(4,385)\$	19,006 \$	14,621
9 RATE BASE	\$ 210,861	\$ 210,861	\$ 210,861	\$ 151,178	\$ 151,178	\$ 151,178	\$ 151,178
RATE OF RETURN	0.32%		7.17%		-2.90%		9.67%

SSU/LEILANI HEIGHTS  
STATEMENT OF WASTEWATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 152,149 \$	42,440 \$	194,589 \$	(24,856)\$	169,733 \$	30,623 \$	200,356
OPERATING EXPENSES						18.04%	
2 OPERATION AND MAINTENANCE	\$ 109,879 \$	0 \$	109,879 \$	17,223 \$	127,102 \$	\$	127,102
3 DEPRECIATION	25,533	0	25,533	(1,372)	24,161		24,161
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	15,890	1,910	17,800	(2,062)	15,738	1,378	17,116
6 INCOME TAXES	(5,902)	15,635	9,733	(15,092)	(5,359)	11,281	5,922
7 TOTAL OPERATING EXPENSES	\$ 145,400 \$	17,545 \$	162,945 \$	(1,303)\$	161,642 \$	12,659 \$	174,301
8 OPERATING INCOME	\$ 6,749 \$	24,895 \$	31,644 \$	(23,553)\$	8,091 \$	17,964 \$	26,055
9 RATE BASE	\$ 261,457	\$ 261,457	\$ 261,457	\$ 269,413	\$ 269,413	\$ 269,413	\$ 269,413
RATE OF RETURN	2.58%		12.10%		3.00%		9.67%

**RATE SCHEDULE  
 WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: LEILANI HEIGHTS  
 COUNTY: MARTIN  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$7.96	\$6.27	\$6.24	\$9.59
3/4"	\$7.70	\$10.08	\$11.94	\$9.40	\$9.37	\$14.38
1"	\$12.83	\$16.79	\$19.90	\$15.67	\$15.61	\$23.96
1-1/2"	\$25.66	\$33.58	\$39.80	\$31.35	\$31.22	\$47.93
2"	\$41.05	\$53.72	\$63.69	\$50.16	\$49.95	\$76.68
3"	\$82.10	\$107.45	\$127.37	\$100.31	\$99.89	\$153.36
4"	\$128.29	\$167.90	\$199.02	\$156.74	\$156.09	\$239.63
6"	\$256.57	\$335.79	\$398.04	\$313.47	\$312.17	\$479.26
8"	\$410.51	\$537.25	\$636.86	\$501.56	\$499.47	\$766.82
10"	\$590.11	\$772.31	\$915.48	\$720.99	\$717.99	\$1,102.31
Gallonge Charge per 1,000	\$1.23	\$1.61	\$1.69	\$1.33	\$1.50	\$1.57

Typical Residential Bills

<u>5/8" x 3/4" meter</u>						
3 M	\$8.82	\$11.54	\$13.03	\$10.26	\$10.74	\$14.30
5 M	\$11.28	\$14.76	\$16.41	\$12.92	\$13.74	\$17.45
10 M	\$17.43	\$22.81	\$24.86	\$19.57	\$21.24	\$25.31



**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: LEILANI HEIGHTS  
 COUNTY: MARTIN  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$15.37	\$15.19	\$15.25	\$18.06
Gallonge Charge per 1,000 Gallonge Cap *	\$3.66 6M	\$4.68 6M	\$5.11 6M	\$5.05 6M	\$4.40 6M	\$5.14 6M
<b>Residential – Wastewater Only</b>						
Flat Rate:	\$31.03	\$39.69	\$40.97	\$40.49	\$37.29	\$43.82
<b>General Service – GS</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$12.67	\$16.21	\$15.37	\$15.19	\$15.25	\$18.06
3/4"	\$19.01	\$24.30	\$23.07	\$22.79	\$22.88	\$27.09
1"	\$31.68	\$40.52	\$38.44	\$37.98	\$38.13	\$45.15
1-1/2"	\$63.37	\$81.05	\$76.87	\$75.98	\$76.27	\$90.30
2"	\$101.39	\$129.68	\$122.99	\$121.51	\$122.02	\$144.48
3"	\$202.77	\$259.35	\$245.97	\$243.03	\$244.03	\$288.96
4"	\$316.83	\$405.24	\$384.33	\$379.73	\$381.30	\$451.50
6"	\$633.66	\$810.48	\$768.67	\$759.46	\$762.61	\$903.00
8"	\$1,013.85	\$1,296.75	\$1,229.87	\$1,215.13	\$1,220.17	\$1,444.80
10"	\$1,457.41	\$1,864.09	\$1,767.93	\$1,746.75	\$1,753.99	\$2,076.90
Gallonge Charge per 1,000 (Per 100 cubic ft)	\$4.39 \$3.28	\$5.61 \$4.20	\$6.13 \$4.59	\$6.05 \$4.53	\$5.28 \$3.95	\$6.17 \$4.61
<b>Typical Residential Bills</b>						
5/8" x 3/4" meter						
3 M	\$23.65	\$30.25	\$30.70	\$30.34	\$28.45	\$33.48
5 M	\$30.97	\$39.61	\$40.92	\$40.44	\$37.25	\$43.76
6 M (Maximum Bill) *	\$34.63	\$44.29	\$46.03	\$45.49	\$41.65	\$48.90

SSU/LEISURE LAKES SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 249,554	\$ 0	\$ 249,554	(\$ 15,526)	234,028	
2 LAND & LAND RIGHTS	1,324	0	1,324	6	1,330	
3 NON-USED & USEFUL COMPONENTS	(10,177)	0	(10,177)	(245)	(10,422)	
4 ACCUMULATED DEPRECIATION	(93,777)	0	(93,777)	9,829	(83,948)	
5 CIAC	(99,875)	0	(99,875)	455	(99,420)	
6 AMORTIZATION OF CIAC	43,016	0	43,016	(2,404)	40,612	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(1,444)	0	(1,444)	600	(844)	
10 DEFERRED TAXES	(1,659)	0	(1,659)	(2,674)	(4,333)	
11 WORKING CAPITAL ALLOWANCE	6,334	0	6,334	(1,380)	4,954	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 93,296</b>	<b>\$ 0</b>	<b>\$ 93,296</b>	<b>(\$ 11,339)</b>	<b>81,957</b>	

SSU/LEISURE LAKES SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 298,979	\$ 0	\$ 298,979	(\$ 8,895)	290,084	
2 LAND	2,930	0	2,930	6	2,936	
3 NON-USED & USEFUL COMPONENTS	(45,071)	0	(45,071)	(2,712)	(47,783)	
4 ACCUMULATED DEPRECIATION	(152,080)	0	(152,080)	11,016	(141,064)	
5 CIAC	(197,321)	0	(197,321)	480	(196,841)	
6 AMORTIZATION OF CIAC	99,616	0	99,616	(5,029)	94,587	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(1,361)	0	(1,361)	566	(795)	
10 DEFERRED TAXES	(1,988)	0	(1,988)	(4,058)	(6,046)	
11 WORKING CAPITAL ALLOWANCE	6,359	0	6,359	(2,249)	4,110	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 10,063</b>	<b>\$ 0</b>	<b>\$ 10,063</b>	<b>(\$ 10,875)</b>	<b>(812)</b>	

SSU/LEISURE LAKES STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 25,093	\$ 7,626	\$ 32,719	\$ 16,679	\$ 49,398	\$ 12,591	\$ 61,989
OPERATING EXPENSES:						25.49%	
2 OPERATION AND MAINTENANCE	\$ 50,672	\$ 0	\$ 50,672	\$(11,041)	\$ 39,631	\$	\$ 39,631
3 DEPRECIATION	8,453	0	8,453	(1,007)	7,446		7,446
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,199	239	4,438	316	4,754	567	5,321
6 INCOME TAXES	(17,019)	2,849	(14,170)	11,197	(2,973)	4,638	1,665
7 TOTAL OPERATING EXPENSES	\$ 46,305	\$ 3,088	\$ 49,393	\$(535)	\$ 48,858	\$ 5,205	\$ 54,063
8 OPERATING INCOME	\$ (21,212)	\$ 4,538	\$(16,674)	\$ 17,214	\$ 540	\$ 7,386	\$ 7,926
9 RATE BASE	\$ 93,296	\$	\$ 93,296	\$	\$ 81,957	\$	\$ 81,957
RATE OF RETURN	-22.74%		-17.87%		0.66%		9.67%

SSU/LEISURE LAKES  
 STATEMENT OF WASTEWATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 59,538	\$ 16,615	\$ 76,153	\$(42,238)	\$ 33,915	\$ 4,965	38,880
OPERATING EXPENSES						14.64%	
2 OPERATION AND MAINTENANCE	\$ 50,873	\$ 0	\$ 50,873	\$(17,993)	\$ 32,880	\$	32,880
3 DEPRECIATION	4,463	0	4,463	(1,119)	3,344		3,344
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	5,441	296	5,737	(2,535)	3,202	223	3,425
6 INCOME TAXES	(1,219)	6,295	5,076	(7,675)	(2,599)	1,829	(770)
7 TOTAL OPERATING EXPENSES	\$ 59,558	\$ 6,591	\$ 66,149	\$(29,322)	\$ 36,827	\$ 2,052	38,880
8 OPERATING INCOME	\$ (20)	\$ 10,024	\$ 10,004	\$(12,916)	\$(2,912)	\$ 2,912	0
9 RATE BASE	\$ 10,063	\$	10,063	\$	(812)	\$	(812)
RATE OF RETURN	-0.20%		99.41%		N/A		-0.00%

ORDER NO. PSC-96-0125-FOF-WS  
 DOCKET NO. 950495-WS  
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SCHEDULE NO. 4

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: LEISURE LAKES (COVERED BRIDGE)  
 COUNTY: MARTIN  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential &amp; General Service</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$11.67	\$10.54	\$6.24	\$7.43
3/4"	\$7.70	\$10.08	\$17.52	\$15.82	\$9.37	\$11.15
1"	\$12.83	\$16.79	\$29.19	\$26.37	\$15.61	\$18.58
1-1/2"	\$25.66	\$33.58	\$58.36	\$52.72	\$31.22	\$37.15
2"	\$41.05	\$53.72	\$93.38	\$84.35	\$49.95	\$59.45
3"	\$82.10	\$107.45	\$186.76	\$168.71	\$99.89	\$118.89
4"	\$128.29	\$167.90	\$291.81	\$263.60	\$156.09	\$185.77
6"	\$256.57	\$335.79	\$583.63	\$527.20	\$312.17	\$371.54
8"	\$410.51	\$537.25	\$933.81	\$843.53	\$499.47	\$594.46
10"	\$590.11	\$772.31	\$1,342.35	\$1,212.57	\$717.99	\$854.53
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$3.82</b>	<b>\$3.45</b>	<b>\$1.50</b>	<b>\$4.46</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$23.13	\$20.89	\$10.74	\$20.80
5 M	\$11.28	\$14.76	\$30.77	\$27.79	\$13.74	\$29.72
10 M	\$17.43	\$22.81	\$49.87	\$45.04	\$21.24	\$52.00

**RATE SCHEDULE  
 WASTEWATER**

**SOUTHERN STATES UTILITIES, INC.**  
**SYSTEM: LEISURE LAKES**  
**COUNTY: HIGHLANDS**  
**TEST YEAR ENDED: December 31, 1994**

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
All meter sizes	\$12.67	\$16.21	\$9.77	\$10.01	\$15.25	\$6.85
<b>Gallage Charge per 1,000</b>						
Gallage Cap *	6M	6M	6M	6M	6M	6M
<b>General Service – GS</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$12.67	\$16.21	\$9.77	\$10.01	\$15.25	\$6.85
3/4"	\$19.01	\$24.30	\$14.66	\$15.03	\$22.88	\$10.28
1"	\$31.68	\$40.52	\$24.42	\$25.04	\$38.13	\$17.13
1-1/2"	\$63.37	\$81.05	\$48.84	\$50.06	\$76.27	\$34.25
2"	\$101.39	\$129.68	\$78.14	\$80.10	\$122.02	\$54.80
3"	\$202.77	\$259.35	\$156.28	\$160.21	\$244.03	\$109.60
4"	\$316.83	\$405.24	\$244.19	\$250.32	\$381.30	\$171.25
6"	\$633.66	\$810.48	\$488.38	\$500.65	\$762.61	\$342.50
8"	\$1,013.85	\$1,296.75	\$781.40	\$801.03	\$1,220.17	\$548.00
10"	\$1,457.41	\$1,864.09	\$1,123.26	\$1,151.48	\$1,753.99	\$787.75
<b>Gallage Charge per 1,000</b>						
(Per 100 cubic ft)	\$4.39	\$5.61	\$2.11	\$2.17	\$5.28	\$4.56
	\$3.28	\$4.20	\$1.58	\$1.62	\$3.95	\$3.41
<b>Typical Residential Bills</b>						
<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$15.05	\$15.41	\$28.45	\$18.25
5 M	\$30.97	\$39.61	\$18.57	\$19.01	\$37.25	\$25.86
6 M (Maximum Bill) *	\$34.63	\$44.29	\$20.33	\$20.81	\$41.65	\$29.66

SSU/ MARCO ISLAND SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 38,261,999	\$ 0	\$ 38,261,999	\$(1,840,975)	36,421,024
2 LAND & LAND RIGHTS	7,168,434	0	7,168,434	(4,599,848)	2,568,586
3 NON-USED & USEFUL COMPONENTS	(486,409)	0	(486,409)	486,409	0
4 ACCUMULATED DEPRECIATION	(9,846,114)	0	(9,846,114)	1,533,848	(8,312,266)
5 CIAC	(5,639,355)	0	(5,639,355)	411,796	(5,227,559)
6 AMORTIZATION OF CIAC	1,358,652	0	1,358,652	(198,344)	1,160,308
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(34,478)	0	(34,478)	14,326	(20,152)
10 DEFERRED TAXES	1,219,634	0	1,219,634	(1,255,996)	(36,362)
11 WORKING CAPITAL ALLOWANCE	333,474	0	333,474	2,371	335,845
12 OTHER	1,465,808	0	1,465,808	(1,465,808)	0
<b>RATE BASE</b>	<b>\$ 33,801,645</b>	<b>\$ 0</b>	<b>\$ 33,801,645</b>	<b>\$(6,912,221)</b>	<b>26,889,424</b>



SSU/ MARCO ISLAND SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 22,847,434	\$ 0	\$ 22,847,434	\$ 20,699	22,868,133
2 LAND	18,330	0	18,330	(1,748)	16,582
3 NON-USED & USEFUL COMPONENTS	(2,598,926)	0	(2,598,926)	(192,979)	(2,791,905)
4 ACCUMULATED DEPRECIATION	(6,214,070)	0	(6,214,070)	1,025,630	(5,188,440)
5 CIAC	(4,200,493)	(6,877)	(4,207,370)	75,886	(4,131,484)
6 AMORTIZATION OF CIAC	1,667,824	0	1,667,824	(187,366)	1,480,458
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(11,407)	0	(11,407)	4,740	(6,667)
10 DEFERRED TAXES	(412,262)	0	(412,262)	338,088	(74,174)
11 WORKING CAPITAL ALLOWANCE	106,599	0	106,599	(3,969)	102,630
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 11,203,029</b>	<b>(6,877)</b>	<b>\$ 11,196,152</b>	<b>\$ 1,078,981</b>	<b>\$ 12,275,133</b>

SSU/ MARCO ISLAND  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 8,008,321	\$ 2,457,639	\$ 10,465,960	(\$ 2,690,421)	\$ 7,775,539	\$ 642,909	\$ 8,418,448
OPERATING EXPENSES:						8.27%	
2 OPERATION AND MAINTENANCE	\$ 2,667,795	\$ 0	\$ 2,667,795	\$ 18,965	\$ 2,686,760	\$	\$ 2,686,760
3 DEPRECIATION	1,501,374	0	1,501,374	(58,675)	1,442,699		1,442,699
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,026,744	109,301	1,136,045	(159,918)	976,127	28,931	1,005,058
6 INCOME TAXES	356,717	905,872	1,262,589	(834,797)	427,792	236,842	664,634
7 TOTAL OPERATING EXPENSES	\$ 5,552,630	\$ 1,015,173	\$ 6,567,803	(\$ 1,034,425)	\$ 5,533,378	\$ 265,773	\$ 5,799,151
8 OPERATING INCOME	\$ 2,455,691	\$ 1,442,486	\$ 3,898,157	(\$ 1,655,996)	\$ 2,242,161	\$ 377,136	\$ 2,619,297
9 RATE BASE	\$ 33,801,645	\$ 33,801,645	\$ 33,801,645	\$ 26,889,424	\$ 26,889,424		\$ 26,889,424
RATE OF RETURN	7.27%		11.53%		8.34%		9.74%

**SSU/ MARCO ISLAND  
 STATEMENT OF WASTEWATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 3-B  
 DOCKET NO. 950495-WS**

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 2,970,429	\$ 826,360	\$ 3,796,789	(\$ 849,995)	\$ 2,946,794	\$ 536,046	\$ 3,482,840
OPERATING EXPENSES						18.19%	
2 OPERATION AND MAINTENANCE	\$ 852,791	\$ 0	\$ 852,791	(\$ 31,752)	\$ 821,039	\$	\$ 821,039
3 DEPRECIATION	683,536	0	683,536	1,715	685,251		685,251
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	546,395 *	(13,986)	532,409	(61,972)	470,437	24,122	494,559
6 INCOME TAXES	82,573	324,297	406,870	(318,074)	88,796	197,475	286,271
7 TOTAL OPERATING EXPENSES	\$ 2,165,295	\$ 310,311	\$ 2,475,606	(\$ 410,083)	\$ 2,065,523	\$ 221,597	\$ 2,287,120
8 OPERATING INCOME	\$ 805,134	\$ 516,049	\$ 1,321,183	(\$ 439,912)	\$ 881,271	\$ 314,449	\$ 1,195,720
9 RATE BASE	\$ 11,203,029	\$	\$ 11,196,152		\$ 12,275,133		\$ 12,275,133
RATE OF RETURN	7.19%		11.80%		7.18%		9.74%

**RATE SCHEDULE  
 WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: MARCO ISLAND  
 COUNTY: COLLIER  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential &amp; General Service</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$7.88	\$10.31	\$8.77	\$8.98	\$9.59	\$8.53
3/4"	\$11.83	\$15.48	\$13.18	\$13.49	\$14.39	\$12.81
1"	\$19.71	\$25.80	\$21.94	\$22.47	\$23.98	\$21.34
1-1/2"	\$39.42	\$51.59	\$43.87	\$44.93	\$47.96	\$42.69
2"	\$63.07	\$82.54	\$70.20	\$71.89	\$76.74	\$68.30
3"	\$126.14	\$165.09	\$140.39	\$143.79	\$153.47	\$136.60
4"	\$197.09	\$257.94	\$219.36	\$224.66	\$239.80	\$213.43
6"	\$394.19	\$515.90	\$438.73	\$449.34	\$479.61	\$426.87
8"	\$630.70	\$825.43	\$701.97	\$718.93	\$767.37	\$682.99
10"	\$906.63	\$1,186.55	\$1,009.08	\$1,033.40	\$1,103.10	\$981.79
Gallage Charge per 1,000	\$2.96	\$3.87	\$3.29	\$3.37	\$3.60	\$3.21
<b>Bulk Raw Water</b>						
All Sizes	\$120.89	\$158.21	\$134.55	\$137.80	\$147.09	\$130.91
Gallage Charge per 1,000	\$0.64	\$0.87	\$0.71	\$0.73	\$0.78	\$0.69
<b>Private Fire Protection</b>						
5/8"x3/4"	---	---	---	---	---	---
3/4"	---	---	---	---	---	---
1"	---	---	---	---	---	---
1-1/2"	---	---	---	---	---	---
2"	\$21.02	\$27.51	\$23.40	\$23.96	\$25.58	\$22.76
3"	\$42.05	\$55.03	\$46.80	\$47.93	\$51.16	\$45.54
4"	\$65.70	\$85.98	\$73.12	\$74.89	\$79.94	\$71.15
6"	\$131.40	\$171.97	\$146.25	\$149.78	\$159.87	\$142.29
8"	\$210.23	\$275.14	\$233.99	\$239.64	\$255.79	\$227.66
10"	\$302.21	\$395.52	\$336.36	\$344.49	\$367.70	\$327.26

**Typical Residential Bills**

5/8" x 3/4" meter	3 M	5 M	10 M
3 M	\$16.76	\$21.92	\$18.64
5 M	\$22.68	\$29.66	\$25.22
10 M	\$37.48	\$49.01	\$41.67

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: MARCO ISLAND  
 COUNTY: COLLIER  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$11.10	\$14.20	\$13.22	\$13.00	\$13.36	\$13.12
Gallage Charge per 1,000	\$3.20	\$4.09	\$3.81	\$3.75	\$3.85	\$3.78
Gallage Cap *	10M	10M	10M	10M	10M	10M
<b>GEN. MF. COM WW ONLY, BULK WW</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$11.10	\$14.20	\$13.22	\$13.00	\$13.36	\$13.12
3/4"	\$16.65	\$21.30	\$19.82	\$19.50	\$20.04	\$19.68
1"	\$22.20	\$28.39	\$26.43	\$26.00	\$26.72	\$26.24
1-1/2"	\$55.51	\$71.00	\$66.09	\$65.01	\$66.81	\$65.61
2"	\$88.81	\$113.59	\$105.74	\$104.01	\$106.88	\$104.96
3"	\$177.62	\$227.18	\$211.47	\$208.01	\$213.77	\$209.93
4"	\$277.54	\$354.98	\$330.44	\$325.03	\$334.02	\$328.02
6"	\$555.08	\$709.97	\$660.88	\$650.05	\$668.04	\$656.05
8"	\$888.12	\$1,135.94	\$1,057.40	\$1,040.08	\$1,068.85	\$1,049.67
10"	\$1,276.68	\$1,632.92	\$1,520.02	\$1,495.12	\$1,536.48	\$1,508.91
Gallage Charge per 1,000	\$3.85	\$4.92	\$4.58	\$4.51	\$4.63	\$4.55
<b>Effluent - EFF</b>						
Gallage Charge per 1,000	\$0.25	\$0.32	\$0.30	\$0.29	\$0.30	\$0.30
<b>MF Non-metered</b>						
Flat Rate:						
Meter Size:						
3" (75 units) per unit	\$2,010.00	\$2,571.00	\$2,393.00	\$2,354.00	\$2,419.00	\$2,375.62
	\$26.80	\$34.28	\$31.91	\$31.39	\$32.25	\$31.67
<b>Typical Residential Bills</b>						
5/8" x 3/4" meter						
3 M	\$20.70	\$26.47	\$24.65	\$24.25	\$24.91	\$24.47
5 M	\$27.10	\$34.65	\$32.27	\$31.75	\$32.61	\$32.03
10 M (Maximum Bill) *	\$43.10	\$55.10	\$51.32	\$50.50	\$51.86	\$50.94

SSU/MARCO SHORES SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 1,576,707	\$ 0	\$ 1,576,707	\$(116,930)	1,459,777	
2 LAND & LAND RIGHTS	57,414	0	57,414	8	57,422	
3 NON-USED & USEFUL COMPONENTS	(55,315)	0	(55,315)	(166,810)	(222,125)	
4 ACCUMULATED DEPRECIATION	(597,976)	0	(597,976)	55,696	(542,280)	
5 CIAC	(265,299)	(27,825)	(293,124)	(10,593)	(303,717)	
6 AMORTIZATION OF CIAC	59,945	0	59,945	(7,365)	52,580	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(1,723)	0	(1,723)	716	(1,007)	
10 DEFERRED TAXES	(17,621)	0	(17,621)	7,041	(10,580)	
11 WORKING CAPITAL ALLOWANCE	14,194	3,048	17,242	(82)	17,160	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 770,326</b>	<b>\$(24,777)</b>	<b>\$ 745,549</b>	<b>\$(238,319)</b>	<b>507,230</b>	

SSU/MARCO SHORES SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 1,032,843	\$ 0	\$ 1,032,843	\$(107,327)	925,516
2 LAND	204,143	0	204,143	6	204,149
3 NON-USED & USEFUL COMPONENTS	(76,499)	0	(76,499)	(21,722)	(98,221)
4 ACCUMULATED DEPRECIATION	(344,914)	0	(344,914)	41,486	(303,428)
5 CIAC	(414,139)	(17,175)	(431,314)	9,100	(422,214)
6 AMORTIZATION OF CIAC	99,049	0	99,049	(15,515)	83,534
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,503)	0	(1,503)	624	(879)
10 DEFERRED TAXES	116,427	0	116,427	(134,815)	(18,388)
11 WORKING CAPITAL ALLOWANCE	9,497	0	9,497	(911)	8,586
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 624,904</b>	<b>\$(17,175)</b>	<b>\$ 607,729</b>	<b>\$(229,074)</b>	<b>378,655</b>

SSU/MARCO SHORES  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 66,393	\$ 19,819	\$ 86,212	\$ 64,481	\$ 150,693	\$ 103,696	254,389
OPERATING EXPENSES:						68.81%	
2 OPERATION AND MAINTENANCE	\$ 113,555	\$ 24,387	\$ 137,942	(657)	\$ 137,285	\$	137,285
3 DEPRECIATION	47,228	0	47,228	(14,888)	32,340		32,340
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	19,175	1,061	20,236	(117)	20,119	4,666	24,785
6 INCOME TAXES	(61,686)	(1,689)	(63,375)	36,099	(27,276)	38,201	10,924
7 TOTAL OPERATING EXPENSES	\$ 118,272	\$ 23,759	\$ 142,031	\$ 20,437	\$ 162,468	\$ 42,867	205,335
8 OPERATING INCOME	\$ (51,879)	\$ (3,940)	\$ (55,819)	\$ 44,044	\$ (11,775)	\$ 60,829	49,055
9 RATE BASE	\$ 770,326	\$	745,549	\$	507,230	\$	507,230
RATE OF RETURN	-6.73%		-7.49%		-2.32%		9.67%



SSU/MARCO SHORES STATEMENT OF WASTEWATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-B DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 97,711	\$ 27,241	\$ 124,952	\$ 19,264	\$ 144,216	\$ 2,821	147,037
OPERATING EXPENSES						1.96%	
2 OPERATION AND MAINTENANCE	\$ 75,978	\$ 0	\$ 75,978	(\$ 7,293)	\$ 68,685	\$	68,685
3 DEPRECIATION	24,111	0	24,111	(5,956)	18,155		18,155
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	8,793	1,013	9,806	59	9,865	127	9,992
6 INCOME TAXES	(18,365)	10,452	(7,913)	17,355	9,442	1,039	10,482
7 TOTAL OPERATING EXPENSES	\$ 90,517	\$ 11,465	\$ 101,982	\$ 4,165	\$ 106,147	\$ 1,166	107,314
8 OPERATING INCOME	\$ 7,194	\$ 15,776	\$ 22,970	\$ 15,099	\$ 38,069	\$ 1,655	39,723
9 RATE BASE	\$ 624,904	\$	\$ 607,729	\$	\$ 378,655	\$	\$ 378,655
RATE OF RETURN	1.15%		3.76%		10.05%		10.49%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: MARCO SHORES  
 COUNTY: COLLIER  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential &amp; General Service &amp; Multi-Family</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$22.13	\$13.98	\$6.24	\$12.25
3/4"	\$7.70	\$10.08	\$33.19	\$20.96	\$9.37	\$18.38
1"	\$12.83	\$16.79	\$55.31	\$34.94	\$15.61	\$30.64
1-1/2"	\$25.66	\$33.58	\$110.63	\$69.88	\$31.22	\$61.27
2"	\$41.05	\$53.72	\$177.00	\$111.80	\$49.95	\$98.04
3"	\$82.10	\$107.45	\$354.01	\$223.60	\$99.89	\$196.07
4"	\$128.29	\$167.90	\$553.14	\$349.38	\$156.09	\$306.36
6"	\$256.57	\$335.79	\$1,106.28	\$698.76	\$312.17	\$612.72
8"	\$410.51	\$537.25	\$1,770.05	\$1,118.01	\$499.47	\$980.36
10"	\$590.11	\$772.31	\$2,544.45	\$1,607.15	\$717.99	\$1,409.26
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$6.37</b>	<b>\$4.02</b>	<b>\$1.50</b>	<b>\$3.97</b>

Typical Residential Bills

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$41.24	\$26.04	\$10.74	\$24.18
5 M	\$11.28	\$14.76	\$53.98	\$34.08	\$13.74	\$32.13
10 M	\$17.43	\$22.81	\$85.83	\$54.18	\$21.24	\$52.00

**RATE SCHEDULE  
 WASTEWATER**

**SOUTHERN STATES UTILITIES, INC.**  
**SYSTEM: MARCO SHORES**  
**COUNTY: COLLIER**  
**TEST YEAR ENDED: December 31, 1994**

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
All meter sizes	\$12.67	\$16.21	\$12.70	\$15.05	\$15.25	\$17.21
<b>Gallage Charge per 1,000 Gallage Cap *</b>						
	\$3.66	\$4.68	\$7.30	\$8.65	\$4.40	\$7.03
	6M	6M	6M	6M	6M	6M
<b>General Service &amp; Multi-family - GS, MF</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$12.67	\$16.21	\$12.70	\$15.05	\$15.25	\$17.21
3/4"	\$19.01	\$24.30	\$19.05	\$22.58	\$22.88	\$25.82
1"	\$31.68	\$40.52	\$31.74	\$37.63	\$38.13	\$43.03
1-1/2"	\$63.37	\$81.05	\$63.48	\$75.24	\$76.27	\$86.05
2"	\$101.39	\$129.68	\$101.57	\$120.39	\$122.02	\$137.68
3"	\$202.77	\$259.35	\$203.13	\$240.78	\$244.03	\$275.36
4"	\$316.83	\$405.24	\$317.40	\$376.22	\$381.30	\$430.25
6"	\$633.66	\$810.48	\$634.79	\$752.43	\$762.61	\$860.50
8"	\$1,013.85	\$1,296.75	\$1,015.66	\$1,203.89	\$1,220.17	\$1,376.80
10"	\$1,457.41	\$1,864.09	\$1,460.02	\$1,730.59	\$1,753.99	\$1,979.15
<b>Gallage Charge per 1,000 (Per 100 cubic ft)</b>						
	\$4.39	\$5.61	\$8.76	\$10.39	\$5.28	\$8.44
	\$3.28	\$4.20	\$6.55	\$7.77	\$3.95	\$6.31
<b>Typical Residential Bills</b>						
<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$34.60	\$41.00	\$28.45	\$38.31
5 M	\$30.97	\$39.61	\$49.20	\$58.30	\$37.25	\$52.38
6 M (Maximum Bill) *	\$34.63	\$44.29	\$56.50	\$66.95	\$41.65	\$59.42

SSU/MARION OAKS SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 8,222,015	\$ 0	\$ 8,222,015	(\$ 617,754)	7,604,261
2 LAND & LAND RIGHTS	111,866	0	111,866	66	111,932
3 NON-USED & USEFUL COMPONENTS	(2,035,655)	0	(2,035,655)	(129,505)	(2,165,160)
4 ACCUMULATED DEPRECIATION	(1,432,685)	0	(1,432,685)	222,374	(1,210,311)
5 CIAC	(1,192,486)	(43,860)	(1,236,346)	105,772	(1,130,574)
6 AMORTIZATION OF CIAC	188,196	0	188,196	(33,821)	154,375
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	(1,456,521)	0	(1,456,521)	332,519	(1,124,002)
9 UNFUNDED POST-RETIRE. BENEFITS	(14,937)	0	(14,937)	6,207	(8,730)
10 DEFERRED TAXES	189,132	0	189,132	(20,260)	168,872
11 WORKING CAPITAL ALLOWANCE	43,577	0	43,577	(630)	42,947
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 2,622,502</b>	<b>(\$ 43,860)</b>	<b>\$ 2,578,642</b>	<b>(\$ 135,032)</b>	<b>2,443,610</b>

SSU/MARION OAKS SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 3,409,480	\$ 0	\$ 3,409,480	(\$ 331,942)	3,077,538	
2 LAND	7,996	0	7,996	35	8,031	
3 NON-USED & USEFUL COMPONENTS	(294,944)	0	(294,944)	24,324	(270,620)	
4 ACCUMULATED DEPRECIATION	(1,037,836)	0	(1,037,836)	116,873	(920,963)	
5 CIAC	(303,414)	(7,472)	(310,886)	5,799	(305,087)	
6 AMORTIZATION OF CIAC	70,806	0	70,806	(11,234)	59,572	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(7,914)	0	(7,914)	3,288	(4,626)	
10 DEFERRED TAXES	(52,880)	0	(52,880)	(16,798)	(69,678)	
11 WORKING CAPITAL ALLOWANCE	41,646	0	41,646	(3,749)	37,897	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 1,832,940</b>	<b>\$ (7,472)</b>	<b>\$ 1,825,468</b>	<b>\$ (213,404)</b>	<b>1,612,064</b>	

SSU/MARION OAKS STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 385,772 \$	114,617 \$	500,389 \$	429,472 \$	929,861 \$	(29,829)\$	900,032
OPERATING EXPENSES:						-3.21%	
2 OPERATION AND MAINTENANCE	\$ 348,617 \$	0 \$	348,617 \$	(5,043)\$	343,574 \$	\$	343,574
3 DEPRECIATION	113,321	0	113,321	(11,180)	102,141		102,141
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	143,739	(22,572)	121,167	14,251	135,418	(1,342)	134,076
6 INCOME TAXES	(150,893)	53,775	(97,118)	171,997	74,879	(10,989)	63,890
7 TOTAL OPERATING EXPENSES	\$ 454,784 \$	31,203 \$	485,987 \$	170,025 \$	656,012 \$	(12,331)\$	643,681
8 OPERATING INCOME	\$ (69,012)\$	83,414 \$	14,402 \$	259,447 \$	273,849 \$	(17,498)\$	256,351
9 RATE BASE	\$ 2,622,502	\$ 2,578,642	\$ 2,443,610	\$ 2,443,610	\$ 2,443,610	\$ 2,443,610	\$ 2,443,610
RATE OF RETURN	-2.63%	0.56%	11.21%	11.21%	11.21%	11.21%	10.49%

SSU/MARION OAKS  
 STATEMENT OF WASTEWATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 427,259	\$ 119,200	\$ 546,459	\$ 135,756	\$ 682,215	(10,821)\$	671,394
OPERATING EXPENSES						-1.59%	
2 OPERATION AND MAINTENANCE	\$ 333,164	0	\$ 333,164	(29,988)\$	\$ 303,176	\$	303,176
3 DEPRECIATION	105,740	0	105,740	(16,125)	89,615		89,615
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	78,130	5,576	83,706	1,166	84,872	(487)	84,385
6 INCOME TAXES	(76,548)	43,976	(32,572)	74,872	42,300	(3,986)	38,314
7 TOTAL OPERATING EXPENSES	\$ 440,486	\$ 49,552	\$ 490,038	\$ 29,925	\$ 519,963	(4,473)\$	515,490
8 OPERATING INCOME	\$ (13,227)\$	69,648	56,421	105,831	182,252	(6,348)\$	155,904
9 RATE BASE	\$ 1,832,940	\$ 1,825,468		\$ 1,612,064		\$ 1,612,064	
RATE OF RETURN	-0.72%		3.09%		10.06%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: MARION OAKS UTILITIES  
 COUNTY: MARION  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b><u>Residential &amp; General Service</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4'	\$5.13	\$6.71	\$9.26	\$11.30	\$6.24	\$11.38
3/4'	\$7.70	\$10.08	\$13.90	\$16.95	\$9.37	\$17.07
1'	\$12.83	\$16.79	\$23.16	\$28.25	\$15.61	\$28.45
1-1/2'	\$25.66	\$33.58	\$46.31	\$56.48	\$31.22	\$56.90
2'	\$41.05	\$53.72	\$74.10	\$90.37	\$49.95	\$91.05
3'	\$82.10	\$107.45	\$148.19	\$180.74	\$99.89	\$182.09
4'	\$128.29	\$167.90	\$231.55	\$282.41	\$156.09	\$284.52
6'	\$256.57	\$335.79	\$463.09	\$564.82	\$312.17	\$569.03
8'	\$410.51	\$537.25	\$740.95	\$903.71	\$499.47	\$910.45
10'	\$590.11	\$772.31	\$1,065.12	\$1,299.09	\$717.99	\$1,308.77
Gallonge Charge per 1,000	\$1.23	\$1.61	\$3.29	\$4.01	\$1.50	\$3.19

**Typical Residential Bills**

<u>5/8' x 3/4' meter</u>						
3 M	\$8.82	\$11.54	\$19.13	\$23.33	\$10.74	\$20.94
5 M	\$11.28	\$14.76	\$25.71	\$31.35	\$13.74	\$27.32
10 M	\$17.43	\$22.81	\$42.16	\$51.40	\$21.24	\$43.25



SCHEDULE NO. 4

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: MARION OAKS  
 COUNTY: MARION  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$12.65	\$14.98	\$15.25	\$17.42
Gallonge Charge per 1,000 Gallonge Cap *	\$3.66 6M	\$4.68 6M	\$8.19 6M	\$9.70 6M	\$4.40 6M	\$7.43 6M
<b>General Service - GS</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$12.67	\$16.21	\$12.65	\$14.98	\$15.25	\$17.42
3/4"	\$19.01	\$24.30	\$18.98	\$22.47	\$22.88	\$26.13
1"	\$31.68	\$40.52	\$31.64	\$37.45	\$38.13	\$43.55
1-1/2"	\$63.37	\$81.05	\$63.27	\$74.89	\$76.27	\$87.10
2"	\$101.39	\$129.68	\$101.23	\$119.83	\$122.02	\$139.36
3"	\$202.77	\$259.35	\$202.45	\$239.65	\$244.03	\$278.72
4"	\$316.83	\$405.24	\$316.33	\$374.46	\$381.30	\$435.50
6"	\$633.66	\$810.48	\$632.66	\$748.92	\$762.61	\$871.00
8"	\$1,013.85	\$1,296.75	\$1,012.25	\$1,198.27	\$1,220.17	\$1,393.60
10"	\$1,457.41	\$1,864.09	\$1,455.11	\$1,722.51	\$1,753.99	\$2,003.30
Gallonge Charge per 1,000 (Per 100 cubic ft)	\$4.39 \$3.28	\$5.61 \$4.20	\$9.83 \$7.35	\$11.64 \$8.71	\$5.28 \$3.95	\$8.92 \$6.67

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$37.22	\$44.08	\$28.45	\$39.72
5 M	\$30.97	\$39.61	\$53.60	\$63.48	\$37.25	\$54.59
6 M (Maximum Bill) *	\$34.63	\$44.29	\$61.79	\$73.18	\$41.65	\$62.02

SSU/MEREDITH MANOR SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 669,506	\$ 0	\$ 669,506	(49,573)	619,933	
2 LAND & LAND RIGHTS	5,903	0	5,903	17	5,920	
3 NON-USED & USEFUL COMPONENTS	(20,638)	0	(20,638)	(401)	(21,039)	
4 ACCUMULATED DEPRECIATION	(297,336)	0	(297,336)	23,318	(274,018)	
5 CIAC	(80,766)	0	(80,766)	488	(80,278)	
6 AMORTIZATION OF CIAC	27,836	0	27,836	(2,795)	25,041	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(3,868)	0	(3,868)	1,607	(2,261)	
10 DEFERRED TAXES	(10,668)	0	(10,668)	265	(10,403)	
11 WORKING CAPITAL ALLOWANCE	12,439	0	12,439	695	13,134	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 302,408</b>	<b>\$ 0</b>	<b>\$ 302,408</b>	<b>(26,379)</b>	<b>276,029</b>	

SSU/MEREDITH MANOR SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 41,268	\$ 0	\$ 41,268	(2,890)	38,378	
2 LAND	173	0	173	1	174	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(13,333)	0	(13,333)	1,640	(11,693)	
5 CIAC	(27,351)	0	(27,351)	0	(27,351)	
6 AMORTIZATION OF CIAC	9,273	0	9,273	(1,006)	8,267	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(166)	0	(166)	69	(97)	
10 DEFERRED TAXES	(738)	0	(738)	(65)	(803)	
11 WORKING CAPITAL ALLOWANCE	1,585	0	1,585	466	2,051	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 10,711</b>	<b>\$ 0</b>	<b>\$ 10,711</b>	<b>(1,785)</b>	<b>8,926</b>	

SSU/MEREDITH MANOR STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 142,149 \$	42,677 \$	184,826 \$	(37,714)\$	147,112 \$	30,929 \$	178,041
OPERATING EXPENSES:							21.02%
2 OPERATION AND MAINTENANCE	\$ 99,512 \$	0 \$	99,512 \$	5,561 \$	105,073 \$	\$	105,073
3 DEPRECIATION	26,190	0	26,190	(3,040)	23,150		23,150
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	16,404	1,501	17,905	(2,244)	15,661	1,392	17,053
6 INCOME TAXES	(7,094)	15,884	8,790	(14,113)	(5,323)	11,394	6,071
7 TOTAL OPERATING EXPENSES	\$ 135,012 \$	17,385 \$	152,397 \$	(13,836)\$	138,561 \$	12,786 \$	151,347
8 OPERATING INCOME	\$ 7,137 \$	25,292 \$	32,429 \$	(23,878)\$	8,551 \$	18,143 \$	26,695
9 RATE BASE	\$ 302,408	\$ 302,408	\$ 276,029	\$ 276,029	\$ 276,029	\$ 276,029	\$ 276,029
RATE OF RETURN	2.36%	10.72%	3.10%	9.67%			

**SSU/MEREDITH MANOR**  
**STATEMENT OF WASTEWATER OPERATIONS**  
**INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 3-B**  
**DOCKET NO. 950495-WS**

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT	
1 OPERATING REVENUES	\$ 14,840	\$ 4,137	\$ 18,977	\$ (1,549)	\$ 17,428	\$ 1,921	\$ 19,349	
OPERATING EXPENSES							11.02%	
2 OPERATION AND MAINTENANCE	\$ 12,680	\$ 0	\$ 12,680	\$ 3,724	\$ 16,404	\$	\$ 16,404	
3 DEPRECIATION	820	0	820	(170)	650		650	
4 AMORTIZATION	0	0	0	0	0		0	
5 TAXES OTHER THAN INCOME	994	186	1,180	18	1,198	86	1,284	
6 INCOME TAXES	(150)	1,524	1,374	(1,934)	(560)	708	147	
7 TOTAL OPERATING EXPENSES	\$ 14,344	\$ 1,710	\$ 16,054	\$ 1,638	\$ 17,692	\$ 794	\$ 18,486	
8 OPERATING INCOME	\$ 496	\$ 2,427	\$ 2,923	\$ (3,187)	\$ (264)	\$ 1,127	\$ 863	
9 RATE BASE	\$ 10,711	\$	\$ 10,711	\$	\$ 8,926	\$	\$ 8,926	
RATE OF RETURN	4.63%		27.29%		-2.95%		9.67%	

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: MEREDITH MANOR  
 COUNTY: SEMINOLE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential &amp; General Service</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$5.13	\$6.71	\$6.04	\$5.63	\$6.24	\$8.12
3/4"	\$7.70	\$10.08	\$9.05	\$8.45	\$9.37	\$12.18
1"	\$12.83	\$16.79	\$15.09	\$14.08	\$15.61	\$20.30
1-1/2"	\$25.66	\$33.58	\$30.18	\$28.16	\$31.22	\$40.60
2"	\$41.05	\$53.72	\$48.28	\$45.05	\$49.95	\$64.96
3"	\$82.10	\$107.45	\$96.56	\$90.10	\$99.89	\$129.91
4"	\$128.29	\$167.90	\$150.88	\$140.78	\$156.09	\$202.99
6"	\$256.57	\$335.79	\$301.76	\$281.56	\$312.17	\$405.97
8"	\$410.51	\$537.25	\$482.82	\$450.49	\$499.47	\$649.56
10"	\$590.11	\$772.31	\$694.05	\$647.58	\$717.99	\$933.74
Gallage Charge per 1,000	\$1.23	\$1.61	\$1.65	\$1.54	\$1.50	\$1.50
<b>Private Fire Protection</b>						
5/8"x3/4"	---	---	---	---	---	---
3/4"	---	---	---	---	---	---
1"	---	---	---	---	---	---
1-1/2"	---	---	---	---	---	---
2"	\$13.69	\$17.92	N/A	N/A	\$16.66	\$21.65
3"	---	---	---	---	---	---
4"	\$42.76	\$55.96	\$50.30	\$46.93	\$52.03	\$67.66
6"	\$85.53	\$111.94	\$100.58	\$93.85	\$104.06	\$135.32
8"	\$136.84	\$179.09	\$160.93	\$150.16	\$166.49	\$216.52
10"	\$196.70	\$257.43	\$231.35	\$215.86	\$239.32	\$311.25
<b>Typical Residential Bills</b>						
<u>5/8" x 3/4" meter</u>						
3 M	\$8.82	\$11.54	\$10.99	\$10.25	\$10.74	\$12.62
5 M	\$11.28	\$14.76	\$14.29	\$13.33	\$13.74	\$15.62
10 M	\$17.43	\$22.81	\$22.54	\$21.03	\$21.24	\$23.11

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: MEREDITH MANOR  
 COUNTY: SEMINOLE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
All meter sizes	\$12.67	\$16.21	\$14.28	\$15.04	\$15.25	\$20.80
<b>Gallonge Charge per 1,000</b>						
Gallonge Cap *	6M	6M	6M	6M	6M	6M
	\$3.66	\$4.68	\$5.38	\$5.67	\$4.40	\$4.87
<b>General Service - GS</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$12.67	\$16.21	\$14.28	\$15.04	\$15.25	\$20.80
3/4"	\$19.01	\$24.30	\$21.41	\$22.56	\$22.88	\$31.20
1"	\$31.68	\$40.52	\$35.69	\$37.59	\$38.13	\$52.00
1-1/2"	\$63.37	\$81.05	\$71.38	\$75.18	\$76.27	\$104.00
2"	\$101.39	\$129.68	\$114.20	\$120.30	\$122.02	\$166.40
3"	\$202.77	\$259.35	\$228.41	\$240.59	\$244.03	\$332.80
4"	\$316.83	\$405.24	\$356.89	\$375.92	\$381.30	\$520.00
6"	\$633.66	\$810.48	\$713.78	\$751.85	\$762.61	\$1,040.00
8"	\$1,013.85	\$1,296.75	\$1,142.04	\$1,202.95	\$1,220.17	\$1,664.00
10"	\$1,457.41	\$1,864.09	\$1,841.68	\$1,729.25	\$1,753.99	\$2,392.00
<b>Gallonge Charge per 1,000</b>						
(Per 100 cubic ft)	\$4.39	\$5.61	\$6.46	\$6.80	\$5.28	\$5.84
	\$3.28	\$4.20	\$4.83	\$5.09	\$3.95	\$4.37

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$30.42	\$32.05	\$28.45	\$35.41
5 M	\$30.97	\$39.61	\$41.18	\$43.39	\$37.25	\$45.15
6 M (Maximum Bill) *	\$34.63	\$44.29	\$46.56	\$49.06	\$41.65	\$50.02

SSU/MORNINGVIEW SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 99,472	\$ 0	\$ 99,472	(30,678)	68,794	
2 LAND & LAND RIGHTS	503	0	503	1	504	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(18,477)	0	(18,477)	2,941	(15,536)	
5 CIAC	(4,005)	0	(4,005)	37	(3,968)	
6 AMORTIZATION OF CIAC	1,552	0	1,552	(115)	1,437	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(214)	0	(214)	89	(125)	
10 DEFERRED TAXES	(1,865)	0	(1,865)	628	(1,237)	
11 WORKING CAPITAL ALLOWANCE	1,580	0	1,580	(259)	1,322	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 78,546</b>	<b>\$ 0</b>	<b>\$ 78,546</b>	<b>(27,356)</b>	<b>51,191</b>	



SSU/MORNINGVIEW SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 88,985	\$ 0	\$ 88,985	(2,651)	\$ 86,334
2 LAND	1,374	0	1,374	1	1,375
3 NON-USED & USEFUL COMPONENTS	(1,520)	0	(1,520)	249	(1,271)
4 ACCUMULATED DEPRECIATION	(57,006)	0	(57,006)	6,022	(50,984)
5 CIAC	(5,830)	0	(5,830)	0	(5,830)
6 AMORTIZATION OF CIAC	3,668	0	3,668	(292)	3,376
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(214)	0	(214)	89	(125)
10 DEFERRED TAXES	(1,658)	0	(1,658)	(192)	(1,850)
11 WORKING CAPITAL ALLOWANCE <sup>1</sup>	2,463	0	2,463	(182)	2,281
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 30,262</b>	<b>\$ 0</b>	<b>\$ 30,262</b>	<b>\$ 3,044</b>	<b>\$ 33,306</b>

SSU/MORNINGVIEW STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 7,428	\$ 2,273	\$ 9,701	\$ 6,320	\$ 16,021	\$ 4,974	20,995
OPERATING EXPENSES:						31.05%	
2 OPERATION AND MAINTENANCE	\$ 12,638	\$ 0	\$ 12,638	\$(2,066)	\$ 10,572	\$	10,572
3 DEPRECIATION	3,417	0	3,417	(922)	2,495		2,495
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,223	102	1,325	176	1,501	224	1,725
6 INCOME TAXES	(5,511)	837	(4,674)	4,094	(580)	1,832	1,253
7 TOTAL OPERATING EXPENSES	\$ 11,767	\$ 939	\$ 12,706	\$ 1,282	\$ 13,988	\$ 2,056	16,045
8 OPERATING INCOME	\$ (4,339)	\$ 1,334	\$(3,005)	\$ 5,038	\$ 2,033	\$ 2,918	4,951
9 RATE BASE	\$ 78,546	\$	78,546	\$	51,191	\$	51,191
RATE OF RETURN	-5.52%		-3.83%		3.97%		9.67%

SSU/MORNINGVIEW STATEMENT OF WASTEWATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-B DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 13,160	\$ 3,671	\$ 16,831	\$ 9,754	\$ 26,585	\$ 3,566	\$ 30,151
OPERATING EXPENSES							13.41%
2 OPERATION AND MAINTENANCE	\$ 19,704	\$ 0	\$ 19,704	(\$ 1,459)	\$ 18,245	\$	\$ 18,245
3 DEPRECIATION	5,811	0	5,811	(180)	5,631		5,631
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,666	151	1,817	376	2,193	160	2,353
6 INCOME TAXES	(6,160)	1,357	(4,803)	4,190	(613)	1,314	700
7 TOTAL OPERATING EXPENSES	\$ 21,021	\$ 1,508	\$ 22,529	\$ 2,927	\$ 25,456	\$ 1,474	\$ 26,930
8 OPERATING INCOME	\$ (7,861)	\$ 2,163	(\$ 5,698)	\$ 6,827	\$ 1,129	\$ 2,092	\$ 3,221
9 RATE BASE	\$ 30,262	\$	\$ 30,262	\$	\$ 33,306	\$	\$ 33,306
RATE OF RETURN	-25.98%		-18.83%		3.39%		9.67%

ORDER NO. PSC-96-0125-FOF-WS  
 DOCKET NO. 950495-WS  
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SCHEDULE NO. 4

**RATE SCHEDULE  
 WATER**

**SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: MORNINGVIEW  
 COUNTY: LAKE  
 TEST YEAR ENDED: December 31, 1994**

**Monthly Rates**

	<b>Current Rates</b>	<b>Utility Requested Interim (1995)</b>	<b>Interim Alternative (1994)</b>			<b>Commission Approved Interim (1994)</b>
			<b>Alt. 1 Capped w/ Stand Alone Increase</b>	<b>Alt. 2 Capped w/ Uniform Increase</b>	<b>Alt. 3 Uniform w/ Uniform Increase</b>	
<b><u>Residential</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$11.30	\$9.75	\$6.24	\$15.39
3/4"	\$7.70	\$10.08	\$16.95	\$14.62	\$9.37	\$23.08
1"	\$12.83	\$16.79	\$26.25	\$24.37	\$15.61	\$38.47
1-1/2"	\$25.66	\$33.58	\$56.49	\$48.73	\$31.22	\$76.93
2"	\$41.05	\$53.72	\$90.39	\$77.97	\$49.95	\$123.09
3"	\$82.10	\$107.45	\$180.78	\$155.94	\$99.89	\$246.18
4"	\$128.29	\$167.90	\$282.47	\$243.65	\$156.09	\$384.66
6"	\$256.57	\$335.79	\$564.94	\$487.31	\$312.17	\$769.33
8"	\$410.51	\$537.25	\$903.91	\$779.69	\$499.47	\$1,230.92
10"	\$590.11	\$772.31	\$1,299.36	\$1,120.81	\$717.99	\$1,769.45
<b>Gallage Charge per 1,000</b>	\$1.23	\$1.61	\$3.75	\$3.24	\$1.50	\$3.24

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$22.55	\$19.47	\$10.74	\$25.11
5 M	\$11.28	\$14.76	\$30.05	\$25.95	\$13.74	\$31.60
10 M	\$17.43	\$22.81	\$48.80	\$42.15	\$21.24	\$47.81

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: MORNINGVIEW  
 COUNTY: LAKE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$28.92	\$29.76	\$15.25	\$22.71
Gallage Charge per 1,000	\$3.66	\$4.68	\$8.51	\$8.76	\$4.40	\$7.05
Gallage Cap *	6M	6M	6M	6M	6M	6M
<b>Residential - Wastewater Only</b>						
Flat Rate:	\$29.84	\$22.09	\$69.46	\$71.47	\$10.78	\$57.17
<b>Typical Residential Bills</b>						
<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$54.45	\$56.04	\$28.45	\$43.86
5 M	\$30.97	\$39.61	\$71.47	\$73.56	\$37.25	\$57.96
6 M (Maximum Bill) *	\$34.63	\$44.29	\$79.98	\$82.32	\$41.65	\$65.01

SSU/OAK FOREST SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 185,708	\$ 0	\$ 185,708	(\$ 53,787)	131,921	
2 LAND & LAND RIGHTS	3,431	0	3,431	4	3,435	
3 NON-USED & USEFUL COMPONENTS	(5,513)	0	(5,513)	(459)	(5,972)	
4 ACCUMULATED DEPRECIATION	(72,024)	0	(72,024)	(7,370)	(79,394)	
5 CIAC	(45,688)	0	(45,688)	450	(45,238)	
6 AMORTIZATION OF CIAC	22,505	0	22,505	(1,851)	20,654	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(850)	0	(850)	353	(497)	
10 DEFERRED TAXES	(2,505)	0	(2,505)	1,852	(653)	
11 WORKING CAPITAL ALLOWANCE	2,870	0	2,870	289	3,159	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 87,934</b>	<b>\$ 0</b>	<b>\$ 87,934</b>	<b>(\$ 60,519)</b>	<b>27,415</b>	

SSU/OAK FOREST  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 25,616	\$ 7,823	\$ 33,439	1,023	\$ 34,462	1,038	\$ 35,500
OPERATING EXPENSES:						3.01%	
2 OPERATION AND MAINTENANCE	\$ 22,960	\$ 0	\$ 22,960	2,309	\$ 25,269	\$	25,269
3 DEPRECIATION	5,617	0	5,617	(1,773)	3,844		3,844
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,132	222	3,354	(74)	3,280	47	3,327
6 INCOME TAXES	(4,402)	2,932	(1,470)	1,497	27	382	409
7 TOTAL OPERATING EXPENSES	\$ 27,307	\$ 3,154	\$ 30,461	1,959	\$ 32,420	429	\$ 32,849
8 OPERATING INCOME	\$ (1,691)	\$ 4,669	\$ 2,978	(936)	\$ 2,042	609	\$ 2,651
9 RATE BASE	\$ 87,934	\$	87,934	\$	27,415	\$	27,415
RATE OF RETURN	-1.92%		3.39%		7.45%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: OAK FOREST  
 COUNTY: CITRUS  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$6.81	\$7.51	\$6.24	\$8.25
3/4"	\$7.70	\$10.08	\$10.22	\$11.27	\$9.37	\$12.38
1"	\$12.83	\$16.79	\$17.03	\$18.79	\$15.61	\$20.63
1-1/2"	\$25.66	\$33.58	\$34.04	\$37.56	\$31.22	\$41.27
2"	\$41.05	\$53.72	\$54.47	\$60.10	\$49.95	\$66.03
3"	\$82.10	\$107.45	\$108.94	\$120.19	\$99.89	\$132.05
4"	\$128.29	\$167.90	\$170.22	\$187.80	\$156.09	\$206.33
6"	\$256.57	\$335.79	\$340.44	\$375.60	\$312.17	\$412.67
8"	\$410.51	\$537.25	\$544.70	\$600.96	\$499.47	\$660.27
10"	\$590.11	\$772.31	\$783.01	\$863.87	\$717.99	\$949.14
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$1.93</b>	<b>\$2.13</b>	<b>\$1.50</b>	<b>\$1.82</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$12.60	\$13.90	\$10.74	\$13.70
5 M	\$11.28	\$14.76	\$16.46	\$18.16	\$13.74	\$17.34
10 M	\$17.43	\$22.81	\$26.11	\$28.81	\$21.24	\$26.42



SSU/OAKWOOD SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 74,707	\$ 0	\$ 74,707	(7,313)	67,394	
2 LAND & LAND RIGHTS	2,413	0	2,413	5	2,418	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(52,371)	0	(52,371)	3,702	(48,669)	
5 CIAC	(2,835)	0	(2,835)	360	(2,475)	
6 AMORTIZATION OF CIAC	510	0	510	(124)	386	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(1,206)	0	(1,206)	501	(705)	
10 DEFERRED TAXES	519	0	519	(782)	(263)	
11 WORKING CAPITAL ALLOWANCE	4,758	0	4,758	102	4,860	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 26,495</b>	<b>\$ 0</b>	<b>\$ 26,495</b>	<b>(3,549)</b>	<b>22,946</b>	

**SSU/OAKWOOD  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS**

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 26,522	\$ 7,709	\$ 34,231	\$ 14,728	\$ 48,959	(170)\$	48,789
OPERATING EXPENSES:						-0.35%	
2 OPERATION AND MAINTENANCE	\$ 38,064	\$ 0	\$ 38,064	\$ 819	\$ 38,883	\$	38,883
3 DEPRECIATION	4,635	0	4,635	(647)	3,988		3,988
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,364	347	2,711	533	3,244	(8)	3,236
6 INCOME TAXES	(7,805)	2,840	(4,965)	5,490	525	(63)	462
7 TOTAL OPERATING EXPENSES	\$ 37,258	\$ 3,187	\$ 40,445	\$ 6,195	\$ 46,640	(70)\$	46,570
8 OPERATING INCOME	\$ (10,736)	\$ 4,522	\$ (6,214)	\$ 8,533	\$ 2,319	(100)\$	2,219
9 RATE BASE	\$ 26,495	\$	26,495	\$	22,946	\$	22,946
RATE OF RETURN	-40.52%		-23.45%		10.11%		9.67%

ORDER NO. PSC-96-0125-FOF-WS  
 DOCKET NO. 950495-WS  
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SCHEDULE NO. 4

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: OAKWOOD  
 COUNTY: BREVARD  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<u>Residential</u>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$5.13	\$6.71	\$8.99	\$10.27	\$6.24	\$8.07
3/4"	\$7.70	\$10.08	\$13.49	\$15.41	\$9.37	\$12.11
1"	\$12.83	\$16.79	\$22.48	\$25.68	\$15.61	\$20.18
1-1/2"	\$25.66	\$33.58	\$44.96	\$51.35	\$31.22	\$40.37
2"	\$41.05	\$53.72	\$71.93	\$82.16	\$49.95	\$64.59
3"	\$82.10	\$107.45	\$143.86	\$164.33	\$99.89	\$129.18
4"	\$128.29	\$167.90	\$224.78	\$256.76	\$156.09	\$201.84
6"	\$256.57	\$335.79	\$449.55	\$513.52	\$312.17	\$403.68
8"	\$410.51	\$537.25	\$719.29	\$821.64	\$499.47	\$645.89
10"	\$590.11	\$772.31	\$1,033.97	\$1,181.11	\$717.99	\$928.47
Gallorage Charge per 1,000	\$1.23	\$1.61	\$2.50	\$2.86	\$1.50	\$2.86

Typical Residential Bills

<u>5/8" x 3/4" meter</u>						
3 M	\$8.82	\$11.54	\$16.49	\$18.85	\$10.74	\$16.64
5 M	\$11.28	\$14.76	\$21.49	\$24.57	\$13.74	\$22.35
10 M	\$17.43	\$22.81	\$33.99	\$38.87	\$21.24	\$36.63

SSU/PALISADES COUNTRY CLUB SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 308,509	\$ 0	\$ 308,509	(4,160)	304,349	
2 LAND & LAND RIGHTS	107	0	107	1	108	
3 NON-USED & USEFUL COMPONENTS	(1,463)	0	(1,463)	(14,064)	(15,527)	
4 ACCUMULATED DEPRECIATION	(38,774)	0	(38,774)	12,221	(26,553)	
5 CIAC	(5,928)	0	(5,928)	1,938	(3,990)	
6 AMORTIZATION OF CIAC	479	0	479	(240)	239	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(202)	0	(202)	84	(118)	
10 DEFERRED TAXES	940	0	940	(2,032)	(1,092)	
11 WORKING CAPITAL ALLOWANCE	2,003	0	2,003	(288)	1,715	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 265,671</b>	<b>\$ 0</b>	<b>\$ 265,671</b>	<b>(6,540)</b>	<b>259,131</b>	

**SSU/PALISADES COUNTRY CLUB  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS**

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 21,603	\$ 6,475	\$ 28,078	\$ 27,148	\$ 55,226	4,995	60,221
OPERATING EXPENSES:						9.04%	
2 OPERATION AND MAINTENANCE	\$ 16,021	\$ 0	\$ 16,021	(\$ 2,299)	\$ 13,722	\$	13,722
3 DEPRECIATION	12,149	0	12,149	(580)	11,569		11,569
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,819	290	2,109	1,073	3,182	225	3,407
6 INCOME TAXES	(8,972)	2,385	(6,587)	11,209	4,622	1,840	6,463
7 TOTAL OPERATING EXPENSES	\$ 21,017	\$ 2,675	\$ 23,692	\$ 9,403	\$ 33,095	2,065	35,160
8 OPERATING INCOME	\$ 586	\$ 3,800	\$ 4,386	\$ 17,745	\$ 22,131	2,930	25,061
9 RATE BASE	\$ 265,671	\$ 265,671	\$ 265,671	\$ 259,131	\$ 259,131		
RATE OF RETURN	0.22%		1.65%		8.54%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: PALISADES COUNTRY CLUB  
 COUNTY: LAKE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential &amp; General Service</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$5.13	\$6.71	\$14.95	\$14.84	\$6.24	\$27.80
3/4"	\$7.70	\$10.08	\$22.42	\$22.26	\$9.37	\$41.71
1"	\$12.83	\$16.79	\$37.37	\$37.10	\$15.61	\$69.51
1-1/2"	\$25.66	\$33.58	\$74.74	\$74.21	\$31.22	\$139.02
2"	\$41.05	\$53.72	\$119.59	\$118.73	\$49.95	\$222.43
3"	\$82.10	\$107.45	\$239.17	\$237.46	\$99.89	\$444.86
4"	\$128.29	\$167.90	\$373.71	\$371.04	\$156.09	\$695.09
6"	\$256.57	\$335.79	\$747.41	\$742.07	\$312.17	\$1,390.18
8"	\$410.51	\$537.25	\$1,195.86	\$1,187.32	\$499.47	\$2,224.28
10"	\$590.11	\$772.31	\$1,719.05	\$1,706.77	\$717.99	\$3,197.41
Gallorage Charge per 1,000	\$1.23	\$1.61	\$4.40	\$4.37	\$1.50	\$2.42

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$28.15	\$27.95	\$10.74	\$35.06
5 M	\$11.28	\$14.76	\$36.95	\$36.69	\$13.74	\$39.90
10 M	\$17.43	\$22.81	\$58.95	\$58.54	\$21.24	\$52.00

SSU/PALM PORT SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 145,984	\$ 0	\$ 145,984	(\$ 35,091)	110,893	
2 LAND & LAND RIGHTS	6,334	0	6,334	3	6,337	
3 NON-USED & USEFUL COMPONENTS	(2,262)	0	(2,262)	(8,485)	(10,747)	
4 ACCUMULATED DEPRECIATION	(41,953)	0	(41,953)	4,793	(37,160)	
5 CIAC	(18,367)	0	(18,367)	587	(17,780)	
6 AMORTIZATION OF CIAC	4,926	0	4,926	(622)	4,304	
7 ACQUISITION ADJUSTMENTS - NET	(18,906)	0	(18,906)	(615)	(19,521)	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(588)	0	(588)	244	(344)	
10 DEFERRED TAXES	472	0	472	(1,936)	(1,464)	
11 WORKING CAPITAL ALLOWANCE	2,582	0	2,582	103	2,685	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 78,222</b>	<b>\$ 0</b>	<b>\$ 78,222</b>	<b>(\$ 41,019)</b>	<b>37,203</b>	

SSU/PALM PORT SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 236,676	\$ 0	\$ 236,676	(14,375)	222,301	
2 LAND	10,553	0	10,553	3	10,556	
3 NON-USED & USEFUL COMPONENTS	(42,218)	0	(42,218)	(1,516)	(43,734)	
4 ACCUMULATED DEPRECIATION	(74,038)	0	(74,038)	11,631	(62,407)	
5 CIAC	(21,914)	0	(21,914)	1,273	(20,641)	
6 AMORTIZATION OF CIAC	6,878	0	6,878	(1,053)	5,825	
7 ACQUISITION ADJUSTMENTS - NET	(40,018)	0	(40,018)	(1,301)	(41,319)	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(588)	0	(588)	244	(344)	
10 DEFERRED TAXES	3,872	0	3,872	(8,229)	(4,357)	
11 WORKING CAPITAL ALLOWANCE	9,527	0	9,527	(3,363)	6,164	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 88,730</b>	<b>\$ 0</b>	<b>\$ 88,730</b>	<b>(16,686)</b>	<b>72,044</b>	



SSU/PALM PORT STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 13,162	\$ 3,860	\$ 17,022	\$ 7,837	\$ 24,859	\$ 7,007	\$ 31,866
OPERATING EXPENSES:						28.18%	
2 OPERATION AND MAINTENANCE	\$ 20,656	\$ 0	\$ 20,656	\$ 820	\$ 21,476	\$	\$ 21,476
3 DEPRECIATION	5,441	0	5,441	(1,441)	4,000		4,000
4 AMORTIZATION	(596)	0	(596)	3	(593)		(593)
5 TAXES OTHER THAN INCOME	1,888	157	2,045	281	2,326	315	2,641
6 INCOME TAXES	(7,278)	1,429	(5,849)	4,011	(1,838)	2,581	743
7 TOTAL OPERATING EXPENSES	\$ 20,111	\$ 1,586	\$ 21,697	\$ 3,674	\$ 25,371	\$ 2,896	\$ 28,268
8 OPERATING INCOME	\$ (6,949)	\$ 2,274	\$ (4,675)	\$ 4,163	\$ (512)	\$ 4,110	\$ 3,598
9 RATE BASE	\$ 78,222	\$	\$ 78,222	\$	\$ 37,203	\$	\$ 37,203
RATE OF RETURN	-8.88%		-5.98%		-1.38%		9.67%

SSU/PALM PORT STATEMENT OF WASTEWATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-B DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 32,713	\$ 9,127	\$ 41,840	(2,337)	\$ 39,503	\$ 30,397	69,900
OPERATING EXPENSES						76.95%	
2 OPERATION AND MAINTENANCE	\$ 76,215	\$ 0	\$ 76,215	(26,902)	\$ 49,313	\$	49,313
3 DEPRECIATION	8,305	0	8,305	(1,132)	7,173		7,173
4 AMORTIZATION	(936)	0	(936)	41	(895)		(895)
5 TAXES OTHER THAN INCOME	4,945	(368)	4,577	(22)	4,555	1,366	5,923
6 INCOME TAXES	(23,691)	3,662	(20,029)	10,250	(9,779)	11,198	1,418
7 TOTAL OPERATING EXPENSES	\$ 64,838	\$ 3,294	\$ 68,132	(17,765)	\$ 50,367	\$ 12,566	62,932
8 OPERATING INCOME	\$ (32,125)	\$ 5,833	(26,292)	15,428	(10,864)	17,831	6,967
9 RATE BASE	\$ 88,730	\$	88,730		\$ 72,044	\$	72,044
RATE OF RETURN	-36.21%		-29.63%		-15.06%		9.67%

**RATE SCHEDULE  
WATER**

**SOUTHERN STATES UTILITIES, INC.**  
**SYSTEM: PALM PORT**  
**COUNTY: PUTNAM**  
**TEST YEAR ENDED: December 31, 1994**

**Monthly Rates**

	<u>Current Rate</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$11.87	\$10.00	\$6.24	\$10.80
3/4"	\$7.70	\$10.08	\$17.82	\$15.00	\$9.37	\$16.21
1"	\$12.83	\$16.79	\$29.69	\$25.00	\$15.61	\$27.01
1-1/2"	\$25.66	\$33.58	\$59.36	\$49.98	\$31.22	\$54.02
2"	\$41.05	\$53.72	\$94.98	\$79.98	\$49.95	\$86.43
3"	\$82.10	\$107.45	\$189.97	\$159.95	\$99.89	\$172.86
4"	\$128.29	\$167.90	\$296.82	\$249.92	\$156.09	\$270.10
6"	\$256.57	\$335.79	\$593.64	\$499.85	\$312.17	\$540.19
8"	\$410.51	\$537.25	\$949.83	\$799.75	\$499.47	\$864.31
10"	\$590.11	\$772.31	\$1,365.37	\$1,149.65	\$717.99	\$1,242.45
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$3.66</b>	<b>\$3.08</b>	<b>\$1.50</b>	<b>\$3.73</b>

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$22.85	\$19.24	\$10.74	\$22.01
5 M	\$11.28	\$14.76	\$30.17	\$25.40	\$13.74	\$29.47
10 M	\$17.43	\$22.81	\$48.47	\$40.80	\$21.24	\$48.14

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: PALM PORT  
 COUNTY: PUTNAM  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$23.57	\$15.55	\$15.25	\$18.88
Gallage Charge per 1,000 Gallage Cap *	\$3.66 6M	\$4.68 6M	\$9.57 6M	\$6.31 6M	\$4.40 6M	\$7.69 6M
<b>Residential - Wastewater Only</b>						
Flat Rate:	\$25.16	\$32.18	\$58.79	\$38.77	\$31.44	\$47.21

Typical Residential Bills

<u>5/8" x 3/4" meter</u>						
3 M	\$23.65	\$30.25	\$52.28	\$34.48	\$28.45	\$41.95
5 M	\$30.97	\$39.61	\$71.42	\$47.10	\$37.25	\$57.33
6 M (Maximum Bill) *	\$34.63	\$44.29	\$80.99	\$53.41	\$41.65	\$65.02

SSU/PALM TERRACE SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 409,430	\$ 0	\$ 409,430	\$ (47,248)	362,182	
2 LAND & LAND RIGHTS	24,970	0	24,970	31	25,001	
3 NON-USED & USEFUL COMPONENTS	0	0	0	(2,010)	(2,010)	
4 ACCUMULATED DEPRECIATION	(166,393)	0	(166,393)	20,664	(145,709)	
5 CIAC	(148,473)	0	(148,473)	137	(148,336)	
6 AMORTIZATION OF CIAC	62,539	0	62,539	(4,032)	58,507	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(7,046)	0	(7,046)	2,927	(4,119)	
10 DEFERRED TAXES	(4,843)	0	(4,843)	(450)	(5,293)	
11 WORKING CAPITAL ALLOWANCE	28,820	0	28,820	3,231	32,051	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 199,004</b>	<b>\$ 0</b>	<b>\$ 199,004</b>	<b>\$ (26,730)</b>	<b>172,274</b>	

SSU/PALM TERRACE SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94				SCHEDULE NO. 2-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 635,301	\$ 0	\$ 635,301	(\$ 39,901)	595,400	
2 LAND	74,071	0	74,071	27	74,098	
3 NON-USED & USEFUL COMPONENTS	(5,274)	0	(5,274)	1,325	(3,949)	
4 ACCUMULATED DEPRECIATION	(223,958)	0	(223,958)	23,384	(200,574)	
5 CIAC	(341,299)	0	(341,299)	0	(341,299)	
6 AMORTIZATION OF CIAC	151,247	0	151,247	(9,862)	141,385	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(6,114)	0	(6,114)	2,541	(3,573)	
10 DEFERRED TAXES	(9,731)	0	(9,731)	(1,792)	(11,523)	
11 WORKING CAPITAL ALLOWANCE	32,814	0	32,814	(6,013)	26,801	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 307,057</b>	<b>\$ 0</b>	<b>\$ 307,057</b>	<b>(\$ 30,291)</b>	<b>276,766</b>	

SSU/PALM TERRACE  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 164,202	\$ 49,299	\$ 213,501	\$ 196,043	\$ 409,544	(90,193)\$	319,351
OPERATING EXPENSES:						-22.02%	
2 OPERATION AND MAINTENANCE	\$ 230,563	\$ 0	\$ 230,563	\$ 25,843	\$ 256,406	\$	256,406
3 DEPRECIATION	22,898	0	22,898	(4,011)	18,887		18,887
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	15,136	2,218	17,354	7,946	25,300	(4,059)	21,241
6 INCOME TAXES	(44,893)	18,161	(26,732)	64,702	37,970	(33,226)	4,744
7 TOTAL OPERATING EXPENSES	\$ 223,704	\$ 20,379	\$ 244,083	\$ 94,480	\$ 338,563	(37,285)\$	301,278
8 OPERATING INCOME	\$ (59,502)\$	\$ 28,920	(30,582)\$	\$ 101,563	\$ 70,981	(52,908)\$	18,073
9 RATE BASE	\$ 199,004	\$	199,004	\$	172,274	\$	172,274
RATE OF RETURN	-29.90%		-15.37%		41.20%		10.49%

SSU/PALM TERRACE  
STATEMENT OF WASTEWATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 301,126	\$ 84,031	\$ 385,157	\$(97,563)	\$ 287,594	\$(1,116)	286,478
OPERATING EXPENSES						-0.39%	
2 OPERATION AND MAINTENANCE	\$ 262,514	\$ 0	\$ 262,514	\$(48,105)	\$ 214,409	\$	214,409
3 DEPRECIATION	22,440	0	22,440	(3,391)	19,049		19,049
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	22,678	3,599	26,277	(6,133)	20,144	(50)	20,094
6 INCOME TAXES	(9,648)	31,026	21,378	(14,807)	6,571	(411)	6,160
7 TOTAL OPERATING EXPENSES	\$ 297,984	\$ 34,625	\$ 332,609	\$(72,436)	\$ 260,173	\$(461)	259,712
8 OPERATING INCOME	\$ 3,142	\$ 49,406	\$ 52,548	\$(25,127)	\$ 27,421	\$(655)	26,766
9 RATE BASE	\$ 307,057	\$ 307,057	\$ 307,057	\$ 276,766	\$ 276,766	\$	276,766
RATE OF RETURN	1.02%		17.11%		9.91%		9.67%



**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: PALM TERRACE  
 COUNTY: PASCO  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential &amp; General Service</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$7.90	\$11.64	\$6.24	\$9.02
3/4"	\$7.70	\$10.08	\$11.85	\$17.46	\$9.37	\$13.53
1"	\$12.83	\$16.79	\$19.75	\$29.10	\$15.61	\$22.56
1-1/2"	\$25.66	\$33.58	\$39.49	\$58.19	\$31.22	\$45.11
2"	\$41.05	\$53.72	\$63.19	\$93.11	\$49.95	\$72.18
3"	\$82.10	\$107.45	\$126.38	\$186.21	\$99.89	\$144.36
4"	\$128.29	\$167.90	\$197.46	\$290.96	\$156.09	\$225.57
6"	\$256.57	\$335.79	\$394.92	\$581.92	\$312.17	\$451.14
8"	\$410.51	\$537.25	\$631.88	\$931.07	\$499.47	\$721.82
10"	\$590.11	\$772.31	\$908.32	\$1,338.41	\$717.99	\$1,037.62
Gallage Charge per 1,000	\$1.23	\$1.61	\$3.13	\$4.61	\$1.50	\$3.03

Typical Residential Bills

Meter Size	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Commission Approved Interim (1994)
5/8" x 3/4" meter						
3 M	\$8.82	\$11.54	\$17.29	\$25.47	\$10.74	\$18.10
5 M	\$11.28	\$14.76	\$23.55	\$34.69	\$13.74	\$24.16
10 M	\$17.43	\$22.81	\$39.20	\$57.74	\$21.24	\$39.29

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: PALM TERRACE  
 COUNTY: PASCO  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
All meter sizes	\$12.67	\$16.21	\$11.89	\$13.94	\$15.25	\$10.49
<b>Gallonge Charge per 1,000 Gallonge Cap *</b>						
	\$3.66	\$4.68	\$3.57	\$4.18	\$4.40	\$4.71
	6M	6M	6M	6M	6M	6M
<b>General Service - GS</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$12.67	\$16.21	\$11.89	\$13.94	\$15.25	\$10.49
3/4"	\$19.01	\$24.30	\$17.83	\$20.90	\$22.88	\$15.74
1"	\$31.68	\$40.52	\$29.72	\$34.84	\$38.13	\$26.23
1-1/2"	\$63.37	\$81.05	\$59.45	\$69.68	\$76.27	\$52.45
2"	\$101.39	\$129.68	\$95.11	\$111.49	\$122.02	\$83.92
3"	\$202.77	\$259.35	\$190.23	\$222.98	\$244.03	\$167.84
4"	\$316.83	\$405.24	\$297.23	\$348.40	\$381.30	\$262.25
6"	\$633.66	\$810.48	\$594.46	\$696.80	\$762.61	\$524.50
8"	\$1,013.85	\$1,296.75	\$951.14	\$1,114.89	\$1,220.17	\$839.20
10"	\$1,457.41	\$1,864.09	\$1,367.27	\$1,602.65	\$1,753.99	\$1,206.35
<b>Gallonge Charge per 1,000 (Per 100 cubic ft)</b>						
	\$4.39	\$5.61	\$3.57	\$5.01	\$5.28	\$5.65
	\$3.28	\$4.20	\$2.67	\$3.75	\$3.95	\$4.23
<b>Typical Residential Bills</b>						
<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$22.60	\$26.48	\$28.45	\$24.62
5 M	\$30.97	\$39.61	\$29.74	\$34.84	\$37.25	\$34.04
6 M (Maximum Bill) *	\$34.63	\$44.29	\$33.31	\$39.02	\$41.65	\$38.74

SSU/ PALM VALLEY SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 1,291,225	\$ 0	\$ 1,291,225	(\$ 29,027)	1,262,198	
2 LAND & LAND RIGHTS	7,130	0	7,130	6	7,136	
3 NON-USED & USEFUL COMPONENTS	0	0	0	(2,700)	(2,700)	
4 ACCUMULATED DEPRECIATION	(116,213)	0	(116,213)	33,556	(82,657)	
5 CIAC	(12,057)	0	(12,057)	938	(11,119)	
6 AMORTIZATION OF CIAC	1,584	0	1,584	(289)	1,295	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(1,224)	0	(1,224)	509	(715)	
10 DEFERRED TAXES	(23,130)	0	(23,130)	(358)	(23,488)	
11 WORKING CAPITAL ALLOWANCE	4,987	0	4,987	(3,609)	1,378	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 1,152,302</b>	<b>\$ 0</b>	<b>\$ 1,152,302</b>	<b>(\$ 974)</b>	<b>1,151,328</b>	

SSU/ PALM VALLEY  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 38,785	\$ 11,639	\$ 50,424	\$(10,247)	\$ 40,177	\$ 219,448	259,625
OPERATING EXPENSES:							546.20%
2 OPERATION AND MAINTENANCE	\$ 39,898	\$ 0	\$ 39,898	\$(820)	\$ 39,078	\$	39,078
3 DEPRECIATION	34,588	0	34,588	(1,228)	33,360		33,360
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	40,196	524	40,720	(3,166)	37,554	9,875	47,429
6 INCOME TAXES	(54,077)	4,288	(49,789)	(2,686)	(52,475)	80,843	28,367
7 TOTAL OPERATING EXPENSES	\$ 60,605	\$ 4,812	\$ 65,417	\$(7,900)	\$ 57,517	\$ 90,718	148,235
8 OPERATING INCOME	\$ (21,820)	\$ 6,827	\$(14,993)	\$(2,347)	\$(17,340)	\$ 128,730	111,391
9 RATE BASE	\$ 1,152,302	\$	1,152,302	\$	1,151,328	\$	1,151,328
RATE OF RETURN	-1.89%		-1.30%		-1.51%		9.67%

**RATE SCHEDULE  
WATER**

**SOUTHERN STATES UTILITIES, INC.**  
**SYSTEM: PALM VALLEY**  
**COUNTY: ST. JOHNS**  
**TEST YEAR ENDED: December 31, 1994**

Monthly Rates

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential &amp; General Service</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83
3/4"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83
1"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83
1-1/2"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83
2"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83
3"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83
4"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83
6"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83
8"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83
10"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83
<b>Gallage Charge / MG</b>						
0 - 3,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Excess	\$0.94	\$1.23	\$6.33	\$1.07	\$1.14	\$6.22
<b><u>Typical Residential Bills</u></b>						
<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83
5 M	\$11.23	\$14.70	\$75.59	\$12.80	\$13.66	\$74.26
10 M	\$15.93	\$20.85	\$107.24	\$18.15	\$19.36	\$105.34

SSU/PALMS MOBILE HOME PARK SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 102,320	\$ 0	\$ 102,320	(3,435)	98,885	
2 LAND & LAND RIGHTS	694	0	694	1	695	
3 NON-USED & USEFUL COMPONENTS	(1,065)	0	(1,065)	(15)	(1,080)	
4 ACCUMULATED DEPRECIATION	(23,522)	0	(23,522)	4,577	(18,945)	
5 CIAC	(3,037)	0	(3,037)	0	(3,037)	
6 AMORTIZATION OF CIAC	1,254	0	1,254	(72)	1,182	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(345)	0	(345)	144	(201)	
10 DEFERRED TAXES	(1,862)	0	(1,862)	(231)	(2,093)	
11 WORKING CAPITAL ALLOWANCE	2,812	0	2,812	(974)	1,838	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 77,249</b>	<b>\$ 0</b>	<b>\$ 77,249</b>	<b>(5)</b>	<b>77,244</b>	

SSU/PALMS MOBILE HOME PARK  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 6,042	\$ 1,784	\$ 7,826	\$ 3,258	\$ 11,084	\$ 20,176	\$ 31,260
OPERATING EXPENSES:						182.03%	
2 OPERATION AND MAINTENANCE	\$ 22,495	\$ 0	\$ 22,495	(\$ 7,794)	\$ 14,701	\$	\$ 14,701
3 DEPRECIATION	4,799	0	4,799	(253)	4,546		4,546
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,026	67	2,093	(362)	1,731	908	2,639
6 INCOME TAXES	(10,671)	662	(10,009)	4,480	(5,529)	7,433	1,903
7 TOTAL OPERATING EXPENSES	\$ 18,649	\$ 729	\$ 19,378	(\$ 3,929)	\$ 15,449	\$ 8,340	\$ 23,789
8 OPERATING INCOME	\$ (12,607)	\$ 1,055	\$ (11,552)	\$ 7,187	\$ (4,365)	\$ 11,835	\$ 7,470
9 RATE BASE	\$ 77,249	\$	\$ 77,249	\$	\$ 77,244	\$	\$ 77,244
RATE OF RETURN	-16.32%		-14.95%		-5.65%		9.67%

ORDER NO. PSC-96-0125-FOF-WS  
DOCKET NO. 950495-WS  
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**RATE SCHEDULE  
 WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: PALMS MOBILE HOME PARK  
 COUNTY: LAKE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$30.47	\$12.04	\$6.24	\$6.93
3/4"	\$7.70	\$10.08	\$45.70	\$18.06	\$9.37	\$10.39
1"	\$12.83	\$16.79	\$76.17	\$30.09	\$15.61	\$17.31
1-1/2"	\$25.66	\$33.58	\$152.34	\$60.19	\$31.22	\$34.63
2"	\$41.05	\$53.72	\$243.75	\$96.30	\$49.95	\$55.41
3"	\$82.10	\$107.45	\$487.50	\$192.60	\$99.89	\$110.81
4"	\$128.29	\$167.90	\$761.72	\$300.93	\$156.09	\$173.15
6"	\$256.57	\$335.79	\$1,523.44	\$601.87	\$312.17	\$346.29
8"	\$410.51	\$537.25	\$2,437.50	\$962.99	\$499.47	\$554.07
10"	\$590.11	\$772.31	\$3,503.91	\$1,384.29	\$717.99	\$796.48
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$6.12</b>	<b>\$2.42</b>	<b>\$1.50</b>	<b>\$4.51</b>

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$48.83	\$19.30	\$10.74	\$20.45
5 M	\$11.28	\$14.76	\$61.07	\$24.14	\$13.74	\$29.46
10 M	\$17.43	\$22.81	\$91.67	\$36.24	\$21.24	\$52.00



SSU/PARK MANOR SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 60,974	\$ 0	\$ 60,974	(14,063)	46,911	
2 LAND	1,176	0	1,176	1	1,177	
3 NON-USED & USEFUL COMPONENTS	(173)	0	(173)	(222)	(395)	
4 ACCUMULATED DEPRECIATION	(22,727)	0	(22,727)	2,491	(20,236)	
5 CIAC	(1,207)	0	(1,207)	483	(724)	
6 AMORTIZATION OF CIAC	452	0	452	(35)	417	
7 ACQUISITION ADJUSTMENTS - NET	(10,091)	0	(10,091)	(269)	(10,360)	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(172)	0	(172)	71	(101)	
10 DEFERRED TAXES	2,185	0	2,185	(3,175)	(990)	
11 WORKING CAPITAL ALLOWANCE	3,039	0	3,039	(526)	2,513	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 33,456</b>	<b>\$ 0</b>	<b>\$ 33,456</b>	<b>(15,244)</b>	<b>18,212</b>	

SSU/PARK MANOR  
STATEMENT OF WASTEWATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 16,770	\$ 4,673	\$ 21,443	\$ 10,912	\$ 32,355	(5,920)	26,435
OPERATING EXPENSES						-18.30%	
2 OPERATION AND MAINTENANCE	\$ 24,309	\$ 0	\$ 24,309	(4,207)	\$ 20,102	\$	20,102
3 DEPRECIATION	3,043	0	3,043	(1,027)	2,016		2,016
4 AMORTIZATION	(267)	0	(267)	4	(263)		(263)
5 TAXES OTHER THAN INCOME	1,787	206	1,993	465	2,458	(266)	2,192
6 INCOME TAXES	(5,431)	1,723	(3,708)	6,367	2,659	(2,181)	478
7 TOTAL OPERATING EXPENSES	\$ 23,441	\$ 1,929	\$ 25,370	\$ 1,602	\$ 26,972	(2,447)	24,525
8 OPERATING INCOME	\$ (6,671)	\$ 2,744	(3,927)	\$ 9,310	\$ 5,383	(3,473)	1,911
9 RATE BASE	\$ 33,456	\$	33,456	\$	18,212	\$	18,212
RATE OF RETURN	-19.94%		-11.74%		29.56%		10.49%

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: PARK MANOR  
 COUNTY: PUTNAM  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$15.31	\$22.11	\$15.25	\$27.47
Gallonge Charge per 1,000	\$3.66	\$4.68	\$6.80	\$9.81	\$4.40	\$5.56
Gallonge Cap *	6M	6M	6M	6M	6M	6M
<b>General Service - GS</b>						
<b>Base Facility Charge:</b>						
Meter Size:						
5/8"x3/4"	\$12.67	\$16.21	\$15.31	\$22.11	\$15.25	\$27.47
3/4"	\$19.01	\$24.30	\$22.96	\$33.17	\$22.88	\$41.21
1"	\$31.68	\$40.52	\$38.27	\$55.28	\$38.13	\$68.68
1-1/2"	\$63.37	\$81.05	\$76.55	\$110.55	\$76.27	\$137.35
2"	\$101.39	\$129.68	\$122.48	\$176.88	\$122.02	\$219.76
3"	\$202.77	\$259.35	\$244.96	\$353.77	\$244.03	\$439.52
4"	\$316.83	\$405.24	\$382.74	\$552.76	\$381.30	\$686.75
6"	\$633.66	\$810.48	\$765.49	\$1,105.52	\$762.61	\$1,373.50
8"	\$1,013.85	\$1,296.75	\$1,224.78	\$1,768.83	\$1,220.17	\$2,197.60
10"	\$1,457.41	\$1,864.09	\$1,760.63	\$2,542.69	\$1,753.99	\$3,159.05
Gallonge Charge per 1,000	\$4.39	\$5.61	\$8.16	\$11.78	\$5.28	\$6.68
(Per 100 cubic ft)	\$3.28	\$4.20	\$6.10	\$8.81	\$3.95	\$4.99
<b>Typical Residential Bills</b>						
5/8" x 3/4" meter						
3 M	\$23.65	\$30.25	\$35.71	\$51.54	\$28.45	\$44.16
5 M	\$30.97	\$39.61	\$49.31	\$71.16	\$37.25	\$55.29
6 M (Maximum Bill) *	\$34.63	\$44.29	\$56.11	\$80.97	\$41.65	\$60.85

SSU/PICCIOLA ISLAND SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 130,611	\$ 0	\$ 130,611	\$ 8,767	139,378	
2 LAND & LAND RIGHTS	1,857	0	1,857	597	2,454	
3 NON-USED & USEFUL COMPONENTS	0	0	0	(8,505)	(8,505)	
4 ACCUMULATED DEPRECIATION	(60,938)	0	(60,938)	5,818	(55,120)	
5 CIAC	(39,019)	0	(39,019)	412	(38,607)	
6 AMORTIZATION OF CIAC	21,932	0	21,932	(1,157)	20,775	
7 ACQUISITION ADJUSTMENTS -- NET	6,157	0	6,157	188	6,345	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(784)	0	(784)	326	(458)	
10 DEFERRED TAXES	(676)	0	(676)	(1,063)	(1,739)	
11 WORKING CAPITAL ALLOWANCE	2,967	0	2,967	1,921	4,888	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 62,107</b>	<b>\$ 0</b>	<b>\$ 62,107</b>	<b>\$ 7,304</b>	<b>69,411</b>	

SSU/PICCIOLA ISLAND  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 23,067	\$ 7,021	\$ 30,088	\$(4,669)	\$ 25,419	\$ 32,072	\$ 57,491
OPERATING EXPENSES:						126.17%	
2 OPERATION AND MAINTENANCE	\$ 23,732	\$ 0	\$ 23,732	\$ 15,372	\$ 39,104	\$	\$ 39,104
3 DEPRECIATION	4,837	0	4,837	358	5,195		5,195
4 AMORTIZATION	188	0	188	0	188		188
5 TAXES OTHER THAN INCOME	3,281	316	3,597	(321)	3,276	1,443	4,719
6 INCOME TAXES	(4,908)	2,586	(2,322)	(7,921)	(10,243)	11,815	1,572
7 TOTAL OPERATING EXPENSES	\$ 27,130	\$ 2,902	\$ 30,032	\$ 7,488	\$ 37,520	\$ 13,258	\$ 50,778
8 OPERATING INCOME	\$ (4,063)	\$ 4,119	\$ 56	\$(12,157)	\$(12,101)	\$ 18,814	\$ 6,713
9 RATE BASE	\$ 62,107	\$	\$ 62,107	\$	\$ 69,411	\$	\$ 69,411
RATE OF RETURN	-6.54%		0.09%		-17.43%		9.67%

**RATE SCHEDULE  
WATER**

**SOUTHERN STATES UTILITIES, INC.**  
**SYSTEM: PICCIOLA ISLAND**  
**COUNTY: LAKE**  
**TEST YEAR ENDED: December 31, 1994**

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b><u>Residential</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$12.34	\$6.01	\$6.24	\$14.43
3/4"	\$7.70	\$10.08	\$18.52	\$9.02	\$9.37	\$21.65
1"	\$12.83	\$16.79	\$30.86	\$15.02	\$15.61	\$36.08
1-1/2"	\$25.66	\$33.58	\$61.70	\$30.04	\$31.22	\$72.16
2"	\$41.05	\$53.72	\$98.73	\$48.06	\$49.95	\$115.46
3"	\$82.10	\$107.45	\$197.45	\$96.12	\$99.89	\$230.93
4"	\$128.29	\$167.90	\$308.52	\$150.18	\$156.09	\$360.82
6"	\$256.57	\$335.79	\$617.04	\$300.36	\$312.17	\$721.65
8"	\$410.51	\$537.25	\$987.26	\$480.58	\$499.47	\$1,154.64
10"	\$590.11	\$772.31	\$1,419.19	\$690.84	\$717.99	\$1,659.79
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$3.54</b>	<b>\$1.72</b>	<b>\$1.50</b>	<b>\$3.19</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$22.96	\$11.17	\$10.74	\$23.99
5 M	\$11.28	\$14.76	\$30.04	\$14.61	\$13.74	\$30.37
10 M	\$17.43	\$22.81	\$47.74	\$23.21	\$21.24	\$46.30

SSU/PINE RIDGE SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 4,289,938	\$ 0	\$ 4,289,938	\$ 14,646,978	\$ 18,936,916
2 LAND & LAND RIGHTS	21,997	0	21,997	126,550	148,547
3 NON-USED & USEFUL COMPONENTS	(1,054,619)	0	(1,054,619)	158,247	(896,372)
4 ACCUMULATED DEPRECIATION	(529,657)	0	(529,657)	(4,491,638)	(5,021,295)
5 CIAC	(1,019,746)	(57,336)	(1,077,082)	(7,166,213)	(8,243,295)
6 AMORTIZATION OF CIAC	83,997	0	83,997	1,418,869	1,502,866
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	(1,109,396)	0	(1,109,396)	0	(1,109,396)
9 UNFUNDED POST-RETIRE. BENEFITS	(3,951)	0	(3,951)	(75,378)	(79,329)
10 DEFERRED TAXES	557,512	0	557,512	(127,032)	430,480
11 WORKING CAPITAL ALLOWANCE	15,191	0	15,191	339,879	355,070
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 1,251,266</b>	<b>\$ (57,336)</b>	<b>\$ 1,193,930</b>	<b>\$ 4,830,262</b>	<b>\$ 6,024,192</b>

SSU/PINE RIDGE  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 238,315	\$ 72,232	\$ 310,547	\$(62,662)	\$ 247,885	\$ 88,191	\$ 336,076
OPERATING EXPENSES:						35.58%	
2 OPERATION AND MAINTENANCE	\$ 121,530	\$ 0	\$ 121,530	\$ 4,561	\$ 126,091	\$	\$ 126,091
3 DEPRECIATION	32,210	0	32,210	(1,809)	30,401		30,401
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	78,981	(27,645)	51,336	(5,194)	46,142	3,969	50,111
6 INCOME TAXES	(30,032)	39,645	9,613	(19,818)	(10,205)	32,489	22,284
7 TOTAL OPERATING EXPENSES	\$ 202,689	\$ 12,000	\$ 214,689	\$(22,260)	\$ 192,429	\$ 36,457	\$ 228,886
8 OPERATING INCOME	\$ 35,626	\$ 60,232	\$ 95,858	\$(40,402)	\$ 55,456	\$ 51,734	\$ 107,190
9 RATE BASE	\$ 1,251,266	\$	\$ 1,193,930	\$	\$ 1,108,355	\$	\$ 1,108,355
RATE OF RETURN	2.85%		8.03%		5.00%		9.67%



**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: PINE RIDGE UTILITIES  
 COUNTY: CITRUS  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$6.64	\$5.53	\$6.24	\$8.05
3/4"	\$7.70	\$10.08	\$6.64	\$5.53	\$9.37	\$12.07
1"	\$12.83	\$16.79	\$6.64	\$5.53	\$15.61	\$20.12
1-1/2"	\$25.66	\$33.58	\$33.19	\$27.64	\$31.22	\$40.24
2"	\$41.05	\$53.72	\$53.11	\$44.23	\$49.95	\$64.39
3"	\$82.10	\$107.45	\$106.21	\$88.46	\$99.89	\$128.78
4"	\$128.29	\$167.90	\$165.95	\$138.21	\$156.09	\$201.22
6"	\$256.57	\$335.79	\$331.91	\$276.43	\$312.17	\$402.45
8"	\$410.51	\$537.25	\$531.06	\$442.28	\$499.47	\$643.92
10"	\$590.11	\$772.31	\$763.39	\$635.78	\$717.99	\$925.63
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$2.53</b>	<b>\$2.11</b>	<b>\$1.50</b>	<b>\$1.87</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$14.23	\$11.86	\$10.74	\$13.67
5 M	\$11.28	\$14.76	\$19.29	\$16.08	\$13.74	\$17.41
10 M	\$17.43	\$22.81	\$31.94	\$26.63	\$21.24	\$26.78

SSU/PINE RIDGE ESTATES SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 424,752	\$ 0	\$ 424,752	(22,073)	402,679	
2 LAND & LAND RIGHTS	3,123	0	3,123	6	3,129	
3 NON-USED & USEFUL COMPONENTS	(12,731)	0	(12,731)	12,731	0	
4 ACCUMULATED DEPRECIATION	(75,393)	0	(75,393)	12,080	(63,313)	
5 CIAC	(227,454)	0	(227,454)	3,387	(224,067)	
6 AMORTIZATION OF CIAC	34,952	0	34,952	(6,493)	28,459	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(1,260)	0	(1,260)	524	(736)	
10 DEFERRED TAXES	(7,806)	0	(7,806)	19,673	11,867	
11 WORKING CAPITAL ALLOWANCE	5,242	0	5,242	(485)	4,757	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 143,425</b>	<b>\$ 0</b>	<b>\$ 143,425</b>	<b>19,350</b>	<b>162,775</b>	

SSU/PINE RIDGE ESTATES STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 35,249	\$ 10,359	\$ 45,608	\$ 41,315	\$ 86,923	(11,180)\$	75,743
OPERATING EXPENSES:						-12.86%	
2 OPERATION AND MAINTENANCE	\$ 41,936	\$ 0	\$ 41,936	(3,879)\$	\$ 38,057	\$	\$ 38,057
3 DEPRECIATION	8,878	0	8,878	(520)	8,358		8,358
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,463	298	6,761	1,677	8,438	(503)	7,935
6 INCOME TAXES	(12,065)	3,881	(8,184)	16,619	8,435	(4,119)	4,316
7 TOTAL OPERATING EXPENSES	\$ 45,212	\$ 4,179	\$ 49,391	\$ 13,897	\$ 63,288	(4,622)\$	58,666
8 OPERATING INCOME	\$ (9,963)\$	6,180	(3,783)\$	27,418	23,635	(6,559)\$	17,076
9 RATE BASE	\$ 143,425	\$	143,425	\$	162,775	\$	162,775
RATE OF RETURN	-6.95%		-2.64%		14.52%		10.49%

**RATE SCHEDULE  
WATER**

**SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: PINE RIDGE ESTATES  
 COUNTY: OSCEOLA  
 TEST YEAR ENDED: December 31, 1994**

**Monthly Rates**

	<b>Current Rates</b>	<b>Utility Requested Interim (1995)</b>	<b>Interim Alternative (1994)</b>			<b>Commission Approved Interim (1994)</b>
			<b>Alt. 1 Capped w/ Stand Alone Increase</b>	<b>Alt. 2 Capped w/ Uniform Increase</b>	<b>Alt. 3 Uniform w/ Uniform Increase</b>	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$7.63	\$10.26	\$6.24	\$11.74
3/4"	\$7.70	\$10.08	\$11.45	\$15.39	\$9.37	\$17.61
1"	\$12.83	\$16.79	\$19.08	\$25.65	\$15.61	\$29.34
1-1/2"	\$25.66	\$33.58	\$38.18	\$51.30	\$31.22	\$58.69
2"	\$41.05	\$53.72	\$61.07	\$82.07	\$49.95	\$93.90
3"	\$82.10	\$107.45	\$122.14	\$164.15	\$99.89	\$187.80
4"	\$128.29	\$167.90	\$190.85	\$256.48	\$156.09	\$293.44
6"	\$256.57	\$335.79	\$381.69	\$512.96	\$312.17	\$586.88
8"	\$410.51	\$537.25	\$610.70	\$820.73	\$499.47	\$939.02
10"	\$590.11	\$772.31	\$877.89	\$1,179.80	\$717.99	\$1,349.83
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$2.62</b>	<b>\$3.52</b>	<b>\$1.50</b>	<b>\$2.28</b>

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$15.49	\$20.82	\$10.74	\$18.57
5 M	\$11.28	\$14.76	\$20.73	\$27.86	\$13.74	\$23.13
10 M	\$17.43	\$22.81	\$33.83	\$45.46	\$21.24	\$34.52

SSU/PINEY WOODS SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 296,057	\$ 0	\$ 296,057	\$(40,329)	255,728	
2 LAND & LAND RIGHTS	2,393	0	2,393	5	2,398	
3 NON-USED & USEFUL COMPONENTS	(9,444)	0	(9,444)	3,154	(6,290)	
4 ACCUMULATED DEPRECIATION	(104,367)	0	(104,367)	10,508	(93,859)	
5 CIAC	(17,618)	0	(17,618)	250	(17,368)	
6 AMORTIZATION OF CIAC	6,725	0	6,725	(533)	6,192	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(992)	0	(992)	412	(580)	
10 DEFERRED TAXES	(4,618)	0	(4,618)	62	(4,556)	
11 WORKING CAPITAL ALLOWANCE	4,319	0	4,319	(243)	4,076	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 172,455</b>	<b>\$ 0</b>	<b>\$ 172,455</b>	<b>\$(26,714)</b>	<b>145,741</b>	

**SSU/PINEY WOODS  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS**

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 32,055	\$ 9,688	\$ 41,743	\$ 473	\$ 42,216	\$ 23,161	\$ 65,377
OPERATING EXPENSES:						54.86%	
2 OPERATION AND MAINTENANCE	\$ 34,550	\$ 0	\$ 34,550	\$(1,939)	\$ 32,611	\$	\$ 32,611
3 DEPRECIATION	11,178	0	11,178	(1,675)	9,503		9,503
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,511	356	4,867	(142)	4,725	1,042	5,767
6 INCOME TAXES	(10,913)	3,600	(7,313)	2,182	(5,131)	8,532	3,401
7 TOTAL OPERATING EXPENSES	\$ 39,326	\$ 3,956	\$ 43,282	\$(1,574)	\$ 41,708	\$ 9,575	\$ 51,282
8 OPERATING INCOME	\$ (7,271)	\$ 5,732	\$(1,539)	\$ 2,047	\$ 508	\$ 13,587	\$ 14,095
9 RATE BASE	\$ 172,455	\$ 172,455	\$ 172,455	\$ 145,741	\$ 145,741	\$ 145,741	\$ 145,741
RATE OF RETURN	-4.22%		-0.89%		0.35%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: PINEY WOODS  
 COUNTY: LAKE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$10.19	\$7.41	\$6.24	\$13.26
3/4"	\$7.70	\$10.08	\$15.29	\$11.11	\$9.37	\$19.90
1"	\$12.83	\$16.79	\$25.48	\$18.52	\$15.61	\$33.16
1-1/2"	\$25.66	\$33.58	\$50.96	\$37.05	\$31.22	\$66.32
2"	\$41.05	\$53.72	\$81.54	\$59.27	\$49.95	\$106.11
3"	\$82.10	\$107.45	\$163.08	\$118.55	\$99.89	\$212.23
4"	\$128.29	\$187.90	\$254.82	\$185.23	\$156.09	\$331.61
6"	\$256.57	\$335.79	\$509.63	\$370.47	\$312.17	\$663.22
8"	\$410.51	\$537.25	\$815.41	\$592.75	\$499.47	\$1,061.14
10"	\$590.11	\$772.31	\$1,172.15	\$852.08	\$717.99	\$1,525.40
Gallonge Charge per 1,000	\$1.23	\$1.61	\$2.60	\$1.89	\$1.50	\$2.32

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$17.99	\$13.08	\$10.74	\$20.21
5 M	\$11.28	\$14.76	\$23.19	\$16.86	\$13.74	\$24.84
10 M	\$17.43	\$22.81	\$36.19	\$26.31	\$21.24	\$36.43

SSU/POINT O'WOODS SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 743,201	\$ 0	\$ 743,201	(\$ 241,041)	502,160	
2 LAND & LAND RIGHTS	3,904	0	3,904	9	3,913	
3 NON-USED & USEFUL COMPONENTS	(3,896)	0	(3,896)	(825)	(4,721)	
4 ACCUMULATED DEPRECIATION	(128,928)	0	(128,928)	26,982	(101,946)	
5 CIAC	(142,339)	0	(142,339)	2,360	(139,979)	
6 AMORTIZATION OF CIAC	44,506	0	44,506	(4,554)	39,952	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(2,044)	0	(2,044)	849	(1,195)	
10 DEFERRED TAXES	(1,399)	0	(1,399)	(5,779)	(7,178)	
11 WORKING CAPITAL ALLOWANCE	6,227	0	6,227	(43)	6,185	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 519,232</b>	<b>\$ 0</b>	<b>\$ 519,232</b>	<b>(\$ 222,042)</b>	<b>297,191</b>	



SSU/POINT O'WOODS SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 439,124	\$ 0	\$ 439,124	(59,178)	379,946	
2 LAND	2,622	0	2,622	4	2,626	
3 NON-USED & USEFUL COMPONENTS	(82,732)	0	(82,732)	22,788	(59,944)	
4 ACCUMULATED DEPRECIATION	(107,766)	0	(107,766)	15,695	(92,071)	
5 CIAC	(111,211)	0	(111,211)	3,556	(107,655)	
6 AMORTIZATION OF CIAC	17,969	0	17,969	(4,295)	13,674	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(820)	0	(820)	341	(479)	
10 DEFERRED TAXES	14,875	0	14,875	(21,995)	(7,120)	
11 WORKING CAPITAL ALLOWANCE	4,958	0	4,958	90	5,048	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 177,019</b>	<b>\$ 0</b>	<b>\$ 177,019</b>	<b>(42,994)</b>	<b>134,025</b>	

SSU/POINT O'WOODS  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 46,937	\$ 14,198	\$ 61,135	\$ 28,980	\$ 90,115	\$ 21,644	111,759
OPERATING EXPENSES:						24.02%	
2 OPERATION AND MAINTENANCE	\$ 49,815	\$ 0	\$ 49,815	\$ (339)	\$ 49,476	\$	49,476
3 DEPRECIATION	28,627	0	28,627	(10,293)	18,334		18,334
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	5,595	624	6,219	1,024	7,243	974	8,217
6 INCOME TAXES	(25,780)	5,236	(20,544)	19,561	(983)	7,973	6,991
7 TOTAL OPERATING EXPENSES	\$ 58,257	\$ 5,860	\$ 64,117	\$ 9,953	\$ 74,070	\$ 8,947	83,018
8 OPERATING INCOME	\$ (11,320)	\$ 8,338	\$ (2,982)	\$ 19,027	\$ 16,045	\$ 12,697	28,742
9 RATE BASE	\$ 519,232	\$	\$ 519,232	\$	\$ 297,191	\$	297,191
RATE OF RETURN	-2.18%		-0.57%		5.40%		9.67%

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DOCKET NO. 950495-WS  
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SSU/POINT O'WOODS  
STATEMENT OF WASTEWATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 42,347	\$ 11,814	\$ 54,161	\$ 16,263	\$ 70,424	\$ 1,225	71,649
OPERATING EXPENSES						1.74%	
2 OPERATION AND MAINTENANCE	\$ 39,663	\$ 0	\$ 39,663	\$ 717	\$ 40,380	\$	40,380
3 DEPRECIATION	9,257	0	9,257	(1,643)	7,614		7,614
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	8,115	(669)	7,446	461	7,907	55	7,962
6 INCOME TAXES	(9,914)	4,815	(5,099)	7,379	2,280	451	2,731
7 TOTAL OPERATING EXPENSES	\$ 47,121	\$ 4,146	\$ 51,267	\$ 6,914	\$ 58,181	\$ 506	58,687
8 OPERATING INCOME	\$ (4,774)	\$ 7,668	\$ 2,894	\$ 9,349	\$ 12,243	\$ 718	12,962
9 RATE BASE	\$ 177,019	\$	177,019	\$	134,025	\$	134,025
RATE OF RETURN	-2.70%		1.63%		9.14%		9.67%

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**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: POINT O' WOODS  
 COUNTY: CITRUS  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4'	\$5.13	\$6.71	\$8.29	\$7.55	\$6.24	\$11.06
3/4'	\$7.70	\$10.08	\$12.44	\$11.32	\$9.37	\$16.59
1'	\$12.83	\$16.79	\$20.74	\$18.87	\$15.61	\$27.65
1-1/2'	\$25.66	\$33.58	\$41.47	\$37.73	\$31.22	\$55.30
2'	\$41.05	\$53.72	\$66.35	\$60.37	\$49.95	\$88.48
3'	\$82.10	\$107.45	\$132.71	\$120.74	\$99.89	\$176.96
4'	\$128.29	\$167.90	\$207.35	\$188.65	\$156.09	\$276.49
6'	\$256.57	\$335.79	\$414.71	\$377.31	\$312.17	\$552.99
8'	\$410.51	\$537.25	\$663.54	\$603.69	\$499.47	\$884.78
10'	\$590.11	\$772.31	\$953.83	\$867.81	\$717.99	\$1,271.87
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$4.07</b>	<b>\$3.70</b>	<b>\$1.50</b>	<b>\$3.55</b>

**Typical Residential Bills**

<u>5/8" x 3/4" meter</u>						
3 M	\$8.82	\$11.54	\$20.50	\$18.65	\$10.74	\$21.72
5 M	\$11.28	\$14.76	\$28.64	\$26.05	\$13.74	\$28.82
10 M	\$17.43	\$22.81	\$48.99	\$44.55	\$21.24	\$46.59

**RATE SCHEDULE  
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: POINT O'WOODS  
 COUNTY: CITRUS  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$18.87	\$21.60	\$15.25	\$16.69
Gallonge Charge per 1,000	\$3.66	\$4.68	\$7.74	\$8.85	\$4.40	\$7.85
Gallonge Cap *	6M	6M	6M	6M	6M	6M
<b>General Service - GS</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$12.67	\$16.21	\$18.87	\$21.60	\$15.25	\$16.69
3/4"	\$19.01	\$24.30	\$28.30	\$32.39	\$22.88	\$25.04
1"	\$31.68	\$40.52	\$47.17	\$53.99	\$38.13	\$41.73
1-1/2"	\$63.37	\$81.05	\$94.35	\$107.98	\$76.27	\$83.45
2"	\$101.39	\$129.68	\$150.96	\$172.76	\$122.02	\$133.52
3"	\$202.77	\$259.35	\$301.91	\$345.52	\$244.03	\$267.04
4"	\$316.83	\$405.24	\$471.74	\$539.88	\$381.30	\$417.25
6"	\$633.66	\$810.48	\$943.48	\$1,079.75	\$762.61	\$834.50
8"	\$1,013.85	\$1,296.75	\$1,509.57	\$1,727.61	\$1,220.17	\$1,335.20
10"	\$1,457.41	\$1,864.09	\$2,170.01	\$2,483.43	\$1,753.99	\$1,919.35
Gallonge Charge per 1,000	\$4.39	\$5.61	\$9.28	\$10.62	\$5.28	\$9.42
(Per 100 cubic ft)	\$3.28	\$4.20	\$6.94	\$7.94	\$3.95	\$7.05
<b>Typical Residential Bills</b>						
<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$42.09	\$48.15	\$28.45	\$40.24
5 M	\$30.97	\$39.61	\$57.57	\$65.85	\$37.25	\$55.94
6 M (Maximum Bill) *	\$34.63	\$44.29	\$65.31	\$74.70	\$41.65	\$63.79

SSU/POMONA PARK SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 175,795	\$ 0	\$ 175,795	\$ 1,908	177,703	
2 LAND & LAND RIGHTS	5,572	0	5,572	5	5,577	
3 NON-USED & USEFUL COMPONENTS	(19,012)	0	(19,012)	(1,940)	(20,952)	
4 ACCUMULATED DEPRECIATION	(52,655)	0	(52,655)	7,834	(44,821)	
5 CIAC	(22,049)	0	(22,049)	625	(21,424)	
6 AMORTIZATION OF CIAC	6,765	0	6,765	(678)	6,087	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(992)	0	(992)	412	(580)	
10 DEFERRED TAXES	(702)	0	(702)	(1,226)	(1,928)	
11 WORKING CAPITAL ALLOWANCE	3,890	0	3,890	35	3,925	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 96,612</b>	<b>\$ 0</b>	<b>\$ 96,612</b>	<b>\$ 6,975</b>	<b>103,587</b>	

SSU/POMONA PARK  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 23,571	\$ 6,880	\$ 30,451	\$ 11,275	\$ 41,726	\$ 15,043	\$ 56,769
OPERATING EXPENSES:						36.05%	
2 OPERATION AND MAINTENANCE	\$ 31,118	\$ 0	\$ 31,118	\$ 283	\$ 31,401	\$	\$ 31,401
3 DEPRECIATION	7,172	0	7,172	(254)	6,918		6,918
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	5,285	(196)	5,089	236	5,325	677	6,002
6 INCOME TAXES	(9,919)	2,730	(7,189)	4,078	(3,111)	5,542	2,430
7 TOTAL OPERATING EXPENSES	\$ 33,656	\$ 2,534	\$ 36,190	\$ 4,343	\$ 40,533	\$ 6,219	\$ 46,751
8 OPERATING INCOME	\$ (10,085)	\$ 4,346	\$ (5,739)	\$ 6,932	\$ 1,193	\$ 8,825	\$ 10,018
9 RATE BASE	\$ 96,612	\$	\$ 96,612	\$	\$ 103,587	\$	\$ 103,587
RATE OF RETURN	-10.44%		-5.94%		1.15%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: POMONA PARK  
 COUNTY: PUTNAM  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$11.93	\$9.81	\$6.24	\$10.47
3/4"	\$7.70	\$10.08	\$17.90	\$14.73	\$9.37	\$15.71
1"	\$12.83	\$16.79	\$29.82	\$24.54	\$15.61	\$26.18
1-1/2"	\$25.66	\$33.58	\$59.63	\$49.07	\$31.22	\$52.35
2"	\$41.05	\$53.72	\$95.41	\$78.52	\$49.95	\$83.76
3"	\$82.10	\$107.45	\$190.83	\$157.03	\$99.89	\$167.53
4"	\$128.29	\$167.90	\$298.16	\$245.36	\$156.09	\$261.76
6"	\$256.57	\$335.79	\$596.33	\$490.73	\$312.17	\$523.52
8"	\$410.51	\$537.25	\$954.13	\$785.16	\$499.47	\$837.63
10"	\$590.11	\$772.31	\$1,371.56	\$1,128.67	\$717.99	\$1,204.10
<b>Gallage Charge per 1,000</b>	\$1.23	\$1.61	\$2.76	\$2.27	\$1.50	\$3.12

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$20.21	\$16.62	\$10.74	\$19.84
5 M	\$11.28	\$14.76	\$25.73	\$21.16	\$13.74	\$26.08
10 M	\$17.43	\$22.81	\$39.53	\$32.51	\$21.24	\$41.70



SSU/POSTMASTER VILLAGE SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 313,161	\$ 0	\$ 313,161	\$(101,853)	211,308	
2 LAND & LAND RIGHTS	15,154	0	15,154	4	15,158	
3 NON-USED & USEFUL COMPONENTS	(55,506)	0	(55,506)	20,079	(35,427)	
4 ACCUMULATED DEPRECIATION	(55,441)	0	(55,441)	10,428	(45,013)	
5 CIAC	(37,178)	0	(37,178)	1,063	(36,115)	
6 AMORTIZATION OF CIAC	17,176	0	17,176	(1,607)	15,569	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(927)	0	(927)	385	(542)	
10 DEFERRED TAXES	(3,444)	0	(3,444)	3,395	(49)	
11 WORKING CAPITAL ALLOWANCE	4,245	0	4,245	(27)	4,218	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 197,240</b>	<b>\$ 0</b>	<b>\$ 197,240</b>	<b>\$(68,133)</b>	<b>129,107</b>	

**SSU/POSTMASTER VILLAGE  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS**

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 29,129	\$ 8,740	\$ 37,869	\$ 16,150	\$ 54,019	\$ 8,408	\$ 62,427
OPERATING EXPENSES:						15.57%	
2 OPERATION AND MAINTENANCE	\$ 33,959	\$ 0	\$ 33,959	\$(212)	\$ 33,747	\$	\$ 33,747
3 DEPRECIATION	9,694	0	9,694	(3,294)	6,400		6,400
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,052	(294)	5,758	603	6,361	378	6,739
6 INCOME TAXES	(12,350)	3,485	(8,865)	8,822	(43)	3,097	3,055
7 TOTAL OPERATING EXPENSES	\$ 37,355	\$ 3,191	\$ 40,546	\$ 5,919	\$ 46,465	\$ 3,476	\$ 49,941
8 OPERATING INCOME	\$ (8,226)	\$ 5,549	\$(2,677)	\$ 10,231	\$ 7,554	\$ 4,932	\$ 12,486
9 RATE BASE	\$ 197,240	\$	\$ 197,240	\$	\$ 129,107	\$	\$ 129,107
RATE OF RETURN	-4.17%		-1.36%		5.85%		9.67%

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SCHEDULE NO. 4

**RATE SCHEDULE  
WATER**

**SOUTHERN STATES UTILITIES, INC.**  
**SYSTEM: POSTMASTER VILLAGE**  
**COUNTY: CLAY**  
**TEST YEAR ENDED: December 31, 1994**

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$11.29	\$10.75	\$6.24	\$13.51
3/4"	\$7.70	\$10.08	\$16.94	\$16.13	\$9.37	\$20.27
1"	\$12.83	\$16.79	\$28.23	\$26.88	\$15.61	\$33.78
1-1/2"	\$25.66	\$33.58	\$56.46	\$53.75	\$31.22	\$67.55
2"	\$41.05	\$53.72	\$90.33	\$85.99	\$49.95	\$108.09
3"	\$82.10	\$107.45	\$180.66	\$171.99	\$99.89	\$216.17
4"	\$128.29	\$167.90	\$282.29	\$268.73	\$156.09	\$337.77
6"	\$256.57	\$335.79	\$564.58	\$537.46	\$312.17	\$675.54
8"	\$410.51	\$537.25	\$903.32	\$859.94	\$499.47	\$1,080.87
10"	\$590.11	\$772.31	\$1,298.52	\$1,236.16	\$717.99	\$1,553.75
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$2.98</b>	<b>\$2.84</b>	<b>\$1.50</b>	<b>\$2.65</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$20.23	\$19.27	\$10.74	\$21.45
5 M	\$11.28	\$14.76	\$26.19	\$24.95	\$13.74	\$26.74
10 M	\$17.43	\$22.81	\$41.09	\$39.15	\$21.24	\$39.97

SSU/QUAIL RIDGE SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 114,472	\$ 0	\$ 114,472	(1,373)	113,099
2 LAND & LAND RIGHTS	3,851	0	3,851	(1,901)	1,950
3 NON-USED & USEFUL COMPONENTS	(1,823)	0	(1,823)	(111)	(1,934)
4 ACCUMULATED DEPRECIATION	(17,069)	0	(17,069)	4,214	(12,855)
5 CIAC	(1,538)	0	(1,538)	938	(600)
6 AMORTIZATION OF CIAC	100	0	100	(47)	53
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(89)	0	(89)	37	(52)
10 DEFERRED TAXES	3,177	0	3,177	(4,747)	(1,570)
11 WORKING CAPITAL ALLOWANCE	979	0	979	(215)	764
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 102,060</b>	<b>\$ 0</b>	<b>\$ 102,060</b>	<b>(3,205)</b>	<b>98,855</b>

SSU/QUAIL RIDGE  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 3,717 \$	1,098 \$	4,815 \$	5,671 \$	10,486 \$	13,250 \$	23,736
OPERATING EXPENSES:						126.36%	
2 OPERATION AND MAINTENANCE	\$ 7,833 \$	0 \$	7,833 \$	(1,724)\$	6,109 \$	\$	6,109
3 DEPRECIATION	4,200	0	4,200	(56)	4,144		4,144
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	607	46	653	200	853	596	1,449
6 INCOME TAXES	(5,639)	405	(5,234)	2,826	(2,408)	4,881	2,473
7 TOTAL OPERATING EXPENSES	\$ 7,001 \$	451 \$	7,452 \$	1,246 \$	8,698 \$	5,477 \$	14,175
8 OPERATING INCOME	\$ (3,284)\$	647 \$	(2,637)\$	4,425 \$	1,788 \$	7,772 \$	9,560
9 RATE BASE	\$ 102,060	\$ 102,060	\$ 102,060	\$ 98,855	\$ 98,855	\$ 98,855	\$ 98,855
RATE OF RETURN	-3.22%		-2.58%		1.81%		9.67%

ORDER NO. PSC-96-0125-FOF-WS  
 DOCKET NO. 950495-WS  
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SCHEDULE NO. 4

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: QUAIL RIDGE  
 COUNTY: LAKE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$25.74	\$12.69	\$6.24	\$20.86
3/4"	\$7.70	\$10.08	\$38.62	\$19.04	\$9.37	\$31.29
1"	\$12.83	\$16.79	\$64.37	\$31.72	\$15.61	\$52.15
1-1/2"	\$25.66	\$33.58	\$128.71	\$63.44	\$31.22	\$104.31
2"	\$41.05	\$53.72	\$205.93	\$101.50	\$49.95	\$166.89
3"	\$82.10	\$107.45	\$411.86	\$202.99	\$99.89	\$333.78
4"	\$128.29	\$167.90	\$643.54	\$317.18	\$156.09	\$521.54
6"	\$256.57	\$335.79	\$1,287.07	\$634.35	\$312.17	\$1,043.07
8"	\$410.51	\$537.25	\$2,059.32	\$1,014.97	\$499.47	\$1,668.91
10"	\$590.11	\$772.31	\$2,960.27	\$1,459.02	\$717.99	\$2,399.06
Gallonge Charge per 1,000	\$1.23	\$1.61	\$10.94	\$5.39	\$1.50	\$3.11

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$58.56	\$28.86	\$10.74	\$30.20
5 M	\$11.28	\$14.76	\$80.44	\$39.64	\$13.74	\$36.43
10 M	\$17.43	\$22.81	\$135.14	\$66.59	\$21.24	\$52.00

SSU/REMINGTON FOREST SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 154,334	\$ 0	\$ 154,334	(\$ 5,848)	148,486	
2 LAND & LAND RIGHTS	25,202	0	25,202	1	25,203	
3 NON-USED & USEFUL COMPONENTS	(2,643)	0	(2,643)	(3,903)	(6,546)	
4 ACCUMULATED DEPRECIATION	(36,418)	0	(36,418)	3,494	(32,924)	
5 CIAC	(75,813)	0	(75,813)	1,538	(74,275)	
6 AMORTIZATION OF CIAC	16,701	0	16,701	(1,876)	14,825	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(380)	0	(380)	158	(222)	
10 DEFERRED TAXES	(1,587)	0	(1,587)	6,549	4,962	
11 WORKING CAPITAL ALLOWANCE	2,492	0	2,492	(2,064)	428	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 81,888</b>	<b>\$ 0</b>	<b>\$ 81,888</b>	<b>(\$ 1,951)</b>	<b>79,937</b>	

SSU/REMINGTON FOREST STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 19,594	\$ 5,938	\$ 25,532	(\$ 9,525)	\$ 16,007	\$ 17,477	33,484
OPERATING EXPENSES:						109.18%	
2 OPERATION AND MAINTENANCE	\$ 19,936	\$ 0	\$ 19,936	(\$ 1,709)	\$ 18,227	\$	18,227
3 DEPRECIATION	2,686	0	2,686	(373)	2,313		2,313
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,080	239	3,319	(699)	2,620	786	3,406
6 INCOME TAXES	(4,233)	2,199	(2,034)	(2,601)	(4,635)	6,438	1,803
7 TOTAL OPERATING EXPENSES	\$ 21,469	\$ 2,438	\$ 23,907	(\$ 5,382)	\$ 18,525	\$ 7,225	25,750
8 OPERATING INCOME	\$ (1,875)	\$ 3,500	\$ 1,625	(\$ 4,143)	(\$ 2,518)	\$ 10,252	7,734
9 RATE BASE	\$ 81,888	\$	\$ 81,888	\$	\$ 79,937	\$	\$ 79,937
RATE OF RETURN	-2.29%		1.98%		-3.15%		9.67%



**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: REMINGTON FOREST  
 COUNTY: ST. JOHNS  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential &amp; General Service</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00
3/4"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00
1"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00
1-1/2"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00
2"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00
3"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00
4"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00
6"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00
8"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00
10"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00
<b>Gallorage Charge per 1,000</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00
5 M	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00
10 M	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00

SSU/RIVER GROVE SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 158,362	\$ 0	\$ 158,362	(13,183)	145,179	
2 LAND & LAND RIGHTS	2,364	0	2,364	3	2,367	
3 NON-USED & USEFUL COMPONENTS	(7,614)	0	(7,614)	(847)	(8,461)	
4 ACCUMULATED DEPRECIATION	(68,437)	0	(68,437)	2,854	(65,583)	
5 CIAC	(32,077)	0	(32,077)	0	(32,077)	
6 AMORTIZATION OF CIAC	21,079	0	21,079	(766)	20,313	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(624)	0	(624)	259	(365)	
10 DEFERRED TAXES	(2,840)	0	(2,840)	(201)	(3,041)	
11 WORKING CAPITAL ALLOWANCE	2,855	0	2,855	44	2,899	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 73,068</b>	<b>\$ 0</b>	<b>\$ 73,068</b>	<b>(11,837)</b>	<b>61,231</b>	

SSU/RIVER GROVE STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 15,369	\$ 4,614	\$ 19,983	\$ 20,366	\$ 40,349	(400)\$	39,949
OPERATING EXPENSES:							-0.99%
2 OPERATION AND MAINTENANCE	\$ 22,839	\$ 0	\$ 22,839	\$ 356	\$ 23,195	\$	23,195
3 DEPRECIATION	5,258	0	5,258	(637)	4,621		4,621
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,315	32	3,347	740	4,087	(18)	4,069
6 INCOME TAXES	(7,900)	1,768	(6,132)	7,920	1,788	(147)	1,641
7 TOTAL OPERATING EXPENSES	\$ 23,512	\$ 1,800	\$ 25,312	\$ 8,379	\$ 33,691	(165)\$	33,526
8 OPERATING INCOME	\$ (6,143)	\$ 2,814	\$ (5,329)	\$ 11,987	\$ 6,658	(234)\$	6,424
9 RATE BASE	\$ 73,068	\$	\$ 73,068	\$	\$ 61,231	\$	\$ 61,231
RATE OF RETURN	-11.14%		-7.29%		10.87%		10.49%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: RIVER GROVE  
 COUNTY: PUTNAM  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$9.93	\$11.59	\$6.24	\$12.94
3/4"	\$7.70	\$10.08	\$14.90	\$17.39	\$9.37	\$19.41
1"	\$12.83	\$16.79	\$24.82	\$28.99	\$15.61	\$32.35
1 - 1/2"	\$25.66	\$33.58	\$49.64	\$57.96	\$31.22	\$64.70
2"	\$41.05	\$53.72	\$79.42	\$92.74	\$49.95	\$103.51
3"	\$82.10	\$107.45	\$158.85	\$185.48	\$99.89	\$207.03
4"	\$128.29	\$167.90	\$248.20	\$289.82	\$156.09	\$323.48
6"	\$256.57	\$335.79	\$496.40	\$579.64	\$312.17	\$646.95
8"	\$410.51	\$537.25	\$794.24	\$927.42	\$499.47	\$1,035.13
10"	\$590.11	\$772.31	\$1,141.71	\$1,333.17	\$717.99	\$1,488.00
Gallage Charge per 1,000	\$1.23	\$1.61	\$3.41	\$3.98	\$1.50	\$3.10

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$20.16	\$23.53	\$10.74	\$22.25
5 M	\$11.28	\$14.76	\$26.98	\$31.49	\$13.74	\$28.46
10 M	\$17.43	\$22.81	\$44.03	\$51.39	\$21.24	\$43.98

**SSU/ROSEMONT/ROLLING GREEN  
 SCHEDULE OF WATER RATE BASE  
 INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 2-A  
 DOCKET NO. 950495-WS**

<b>COMPONENT</b>	<b>TEST YEAR PER UTILITY 1995</b>	<b>UTILITY ADJUSTMENTS</b>	<b>ADJUSTED TEST YEAR/ UTILITY 1995</b>	<b>COMMISSION ADJUSTMENTS</b>	<b>COMM. ADJ. TEST YEAR 1994</b>
1 UTILITY PLANT IN SERVICE	\$ 386,988	\$ 0	\$ 386,988	(11,973)	375,015
2 LAND & LAND RIGHTS	8,014	0	8,014	6,177	14,191
3 NON-USED & USEFUL COMPONENTS	(4,963)	0	(4,963)	(26,615)	(31,578)
4 ACCUMULATED DEPRECIATION	(90,269)	0	(90,269)	15,350	(74,919)
5 CIAC	(47,672)	0	(47,672)	2,362	(45,310)
6 AMORTIZATION OF CIAC	17,932	0	17,932	(1,542)	16,390
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(713)	0	(713)	296	(417)
10 DEFERRED TAXES	3,994	0	3,994	(7,792)	(3,798)
11 WORKING CAPITAL ALLOWANCE	3,348	0	3,348	337	3,685
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 276,659</b>	<b>\$ 0</b>	<b>\$ 276,659</b>	<b>(23,400)</b>	<b>253,259</b>

SSU/ROSEMONT/ROLLING GREEN STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 30,158	\$ 9,216	\$ 39,374	\$ 34,093	\$ 73,467	\$ 10,688	\$ 84,155
OPERATING EXPENSES:						14.55%	
2 OPERATION AND MAINTENANCE	\$ 26,784	\$ 0	\$ 26,784	\$ 2,699	\$ 29,483	\$	\$ 29,483
3 DEPRECIATION	14,383	0	14,383	(1,320)	13,063		13,063
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	9,256	319	9,575	957	10,532	481	11,013
6 INCOME TAXES	(13,911)	3,432	(10,479)	12,645	2,166	3,937	6,103
7 TOTAL OPERATING EXPENSES	\$ 36,512	\$ 3,751	\$ 40,263	\$ 14,981	\$ 55,244	\$ 4,418	\$ 59,662
8 OPERATING INCOME	\$ (6,354)	\$ 5,465	\$ (889)	\$ 19,112	\$ 18,223	\$ 6,270	\$ 24,493
9 RATE BASE	\$ 276,659	\$	\$ 276,659	\$	\$ 253,259	\$	\$ 253,259
RATE OF RETURN	-2.30%		-0.32%		7.20%		9.67%

**RATE SCHEDULE  
 WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: ROSEMONT/ROLLING GREEN  
 COUNTY: CITRUS  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$11.97	\$11.22	\$6.24	\$23.70
3/4"	\$7.70	\$10.08	\$17.96	\$16.82	\$9.37	\$35.55
1"	\$12.83	\$16.79	\$29.94	\$28.04	\$15.61	\$59.25
1-1/2"	\$25.66	\$33.58	\$59.87	\$56.08	\$31.22	\$118.51
2"	\$41.05	\$53.72	\$95.79	\$89.73	\$49.95	\$189.61
3"	\$82.10	\$107.45	\$191.59	\$179.47	\$99.89	\$379.29
4"	\$128.29	\$167.90	\$299.36	\$280.42	\$156.09	\$592.54
6"	\$256.57	\$335.79	\$598.71	\$560.83	\$312.17	\$1,185.08
8"	\$410.51	\$537.25	\$957.94	\$897.33	\$499.47	\$1,896.13
10"	\$590.11	\$772.31	\$1,377.04	\$1,289.91	\$717.99	\$2,725.68
Gallonge Charge per 1,000	\$1.23	\$1.61	\$3.98	\$3.73	\$1.50	\$2.83

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$23.91	\$22.41	\$10.74	\$32.19
5 M	\$11.28	\$14.76	\$31.87	\$29.87	\$13.74	\$37.85
10 M	\$17.43	\$22.81	\$51.77	\$48.52	\$21.24	\$52.00

SSU/SALT SPRINGS  
 SCHEDULE OF WATER RATE BASE  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A  
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 495,950	\$ 0	\$ 495,950	(8,596)	487,354
2 LAND & LAND RIGHTS	399	0	399	3	402
3 NON-USED & USEFUL COMPONENTS	0	0	0	(1,005)	(1,005)
4 ACCUMULATED DEPRECIATION	(126,969)	0	(126,969)	20,664	(106,305)
5 CIAC	(22,114)	0	(22,114)	487	(21,627)
6 AMORTIZATION OF CIAC	13,157	0	13,157	(628)	12,529
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(689)	0	(689)	286	(403)
10 DEFERRED TAXES	(9,474)	0	(9,474)	1,831	(7,643)
11 WORKING CAPITAL ALLOWANCE	3,293	0	3,293	(365)	2,928
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 353,553</b>	<b>\$ 0</b>	<b>\$ 353,553</b>	<b>12,677</b>	<b>366,230</b>



SSU/SALT SPRINGS SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 408,700	\$ 0	\$ 408,700	(10,038)	398,662	
2 LAND	2,028	0	2,028	3	2,031	
3 NON-USED & USEFUL COMPONENTS	(69,324)	0	(69,324)	(6,213)	(75,537)	
4 ACCUMULATED DEPRECIATION	(183,133)	0	(183,133)	18,792	(164,341)	
5 CIAC	(116,223)	0	(116,223)	0	(116,223)	
6 AMORTIZATION OF CIAC	74,218	0	74,218	(4,015)	70,203	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(671)	0	(671)	279	(392)	
10 DEFERRED TAXES	(7,760)	0	(7,760)	(668)	(8,628)	
11 WORKING CAPITAL ALLOWANCE	7,701	0	7,701	(581)	7,120	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 115,536</b>	<b>\$ 0</b>	<b>\$ 115,536</b>	<b>(2,641)</b>	<b>112,895</b>	

SSU/SALT SPRINGS  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 36,256	\$ 11,050	\$ 47,306	\$ 117,184	\$ 164,490	(58,214)\$	106,276
OPERATING EXPENSES:						-35.39%	
2 OPERATION AND MAINTENANCE	\$ 26,342	\$ 0	\$ 26,342	(2,914)\$	23,428 \$	\$	23,428
3 DEPRECIATION	20,717	0	20,717	(568)	20,149		20,149
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	10,902	497	11,399	4,639	16,038	(2,620)	13,418
6 INCOME TAXES	(16,163)	4,071	(12,092)	44,398	32,306	(21,446)	10,861
7 TOTAL OPERATING EXPENSES	\$ 41,798	\$ 4,568	\$ 46,366	\$ 45,555	\$ 91,921	(24,065)\$	67,856
8 OPERATING INCOME	\$ (5,542)\$	\$ 6,482	\$ 940	\$ 71,629	\$ 72,569	(34,149)\$	38,420
9 RATE BASE	\$ 353,553	\$	353,553		\$ 366,230	\$	366,230
RATE OF RETURN	-1.57%		0.27%		19.82%		10.49%

SSU/SALT SPRINGS  
STATEMENT OF WASTEWATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 79,839	\$ 22,225	\$ 102,064	(2,233)	\$ 99,831	(11,193)	88,638
OPERATING EXPENSES						-11.21%	
2 OPERATION AND MAINTENANCE	\$ 61,607	\$ 0	\$ 61,607	(4,648)	\$ 56,959	\$	56,959
3 DEPRECIATION	9,211	0	9,211	(583)	8,628		8,628
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	10,188	(575)	9,613	(567)	9,046	(504)	8,542
6 INCOME TAXES	(3,446)	8,795	5,349	1,439	6,788	(4,124)	2,665
7 TOTAL OPERATING EXPENSES	\$ 77,560	\$ 8,220	\$ 85,780	(4,359)	\$ 81,421	(4,627)	76,794
8 OPERATING INCOME	\$ 2,279	\$ 14,005	\$ 16,284	2,126	\$ 18,410	(6,566)	11,843
9 RATE BASE	\$ 115,536	\$	115,536		\$ 112,895	\$	112,895
RATE OF RETURN	1.97%		14.09%		16.31%		10.49%

ORDER NO. PSC-96-0125-FOF-WS  
DOCKET NO. 950495-WS  
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**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: SALT SPRINGS  
 COUNTY: MARION  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential &amp; General Service</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$8.35	\$15.30	\$6.24	\$22.10
3/4"	\$7.70	\$10.08	\$12.52	\$22.95	\$9.37	\$33.15
1"	\$12.83	\$16.79	\$20.86	\$38.24	\$15.61	\$55.25
1-1/2"	\$25.66	\$33.58	\$41.73	\$76.49	\$31.22	\$110.50
2"	\$41.05	\$53.72	\$66.77	\$122.38	\$49.95	\$176.79
3"	\$82.10	\$107.45	\$133.53	\$244.76	\$99.89	\$353.59
4"	\$128.29	\$167.90	\$208.65	\$382.44	\$156.09	\$552.48
6"	\$256.57	\$335.79	\$417.29	\$764.87	\$312.17	\$1,104.96
8"	\$410.51	\$537.25	\$667.67	\$1,223.80	\$499.47	\$1,767.94
10"	\$590.11	\$772.31	\$959.78	\$1,759.21	\$717.99	\$2,541.41
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$2.68</b>	<b>\$4.91</b>	<b>\$1.50</b>	<b>\$2.04</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$16.39	\$30.03	\$10.74	\$28.23
5 M	\$11.28	\$14.76	\$21.75	\$39.85	\$13.74	\$32.31
10 M	\$17.43	\$22.81	\$35.15	\$64.40	\$21.24	\$42.52

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: SALT SPRINGS  
 COUNTY: MARION  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$11.36	\$15.19	\$15.25	\$20.85
Gallage Charge per 1,000 Gallage Cap *	\$3.66 6M	\$4.68 6M	\$4.42 6M	\$5.91 6M	\$4.40 6M	\$3.81 6M
<b>General Service -- GS</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$12.67	\$16.21	\$11.36	\$15.19	\$15.25	\$20.85
3/4"	\$19.01	\$24.30	\$17.04	\$22.79	\$22.88	\$31.28
1"	\$31.68	\$40.52	\$28.40	\$37.98	\$38.13	\$52.13
1-1/2"	\$63.37	\$81.05	\$56.78	\$75.95	\$76.27	\$104.25
2"	\$101.39	\$129.68	\$90.85	\$121.51	\$122.02	\$166.80
3"	\$202.77	\$259.35	\$181.70	\$243.03	\$244.03	\$333.60
4"	\$316.83	\$405.24	\$283.91	\$379.73	\$381.30	\$521.25
6"	\$633.66	\$810.48	\$567.83	\$759.46	\$762.61	\$1,042.50
8"	\$1,013.85	\$1,296.75	\$908.52	\$1,215.13	\$1,220.17	\$1,668.00
10"	\$1,457.41	\$1,864.09	\$1,306.00	\$1,746.75	\$1,753.99	\$2,397.75
Gallage Charge per 1,000 (Per 100 cubic ft)	\$4.39 \$3.28	\$5.61 \$4.20	\$5.31 \$3.97	\$7.10 \$5.31	\$5.28 \$3.95	\$4.58 \$3.42
<b>Typical Residential Bills</b>						
5/8" x 3/4" meter						
3 M	\$23.65	\$30.25	\$24.62	\$32.92	\$28.45	\$32.29
5 M	\$30.97	\$39.61	\$33.46	\$44.74	\$37.25	\$39.91
6 M (Maximum Bill) *	\$34.63	\$44.29	\$37.88	\$50.65	\$41.65	\$43.73

SSU/SAMIRA VILLAS SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 14,539	\$ 0	\$ 14,539	(750)	13,789	
2 LAND & LAND RIGHTS	650	0	650	0	650	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(3,451)	0	(3,451)	536	(2,915)	
5 CIAC	(7,870)	0	(7,870)	0	(7,870)	
6 AMORTIZATION OF CIAC	2,872	0	2,872	(395)	2,477	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(12)	0	(12)	5	(7)	
10 DEFERRED TAXES	(282)	0	(282)	(19)	(301)	
11 WORKING CAPITAL ALLOWANCE	427	0	427	(92)	335	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 6,873</b>	<b>\$ 0</b>	<b>\$ 6,873</b>	<b>(715)</b>	<b>6,158</b>	

SSU/SAMIRA VILLAS  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 2,142	\$ 661	\$ 2,803	\$ 2,896	\$ 5,699	(1,567)\$	4,132
OPERATING EXPENSES:						-27.49%	
2 OPERATION AND MAINTENANCE	\$ 3,417	\$ 0	\$ 3,417	(735)\$	\$ 2,682	\$	2,682
3 DEPRECIATION	167	0	167	(45)	122		122
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	464	30	494	91	585	(71)	514
6 INCOME TAXES	(896)	244	(652)	1,397	745	(577)	168
7 TOTAL OPERATING EXPENSES	\$ 3,152	\$ 274	\$ 3,426	\$ 708	\$ 4,134	(648)\$	3,486
8 OPERATING INCOME	\$ (1,010)\$	\$ 387	(623)\$	\$ 2,188	\$ 1,565	(919)\$	646
9 RATE BASE	\$ 6,873	\$	6,873	\$	6,158	\$	6,158
RATE OF RETURN	-14.70%		-9.06%		25.42%		10.49%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: SAMIRA VILLAS  
 COUNTY: MARION  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential &amp; General Service</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$9.61	\$15.43	\$6.24	\$10.92
3/4"	\$7.70	\$10.08	\$14.41	\$23.15	\$9.37	\$16.38
1"	\$12.83	\$16.79	\$24.02	\$38.59	\$15.61	\$27.30
1-1/2"	\$25.66	\$33.58	\$48.04	\$77.17	\$31.22	\$54.60
2"	\$41.05	\$53.72	\$76.86	\$123.47	\$49.95	\$87.36
3"	\$82.10	\$107.45	\$153.73	\$246.95	\$99.89	\$174.72
4"	\$128.29	\$167.90	\$240.20	\$385.86	\$156.09	\$273.01
6"	\$256.57	\$335.79	\$480.40	\$771.71	\$312.17	\$546.01
8"	\$410.51	\$537.25	\$768.64	\$1,234.74	\$499.47	\$873.62
10"	\$590.11	\$772.31	\$1,104.92	\$1,774.94	\$717.99	\$1,255.83
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$2.76</b>	<b>\$4.43</b>	<b>\$1.50</b>	<b>\$2.75</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$17.89	\$28.72	\$10.74	\$19.17
5 M	\$11.28	\$14.76	\$23.41	\$37.58	\$13.74	\$24.67
10 M	\$17.43	\$22.81	\$37.21	\$59.73	\$21.24	\$38.41



SSU/SILVER LAKE ESTATES/WESTERN SHORES SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 1,312,244	\$ 0	\$ 1,312,244	(488,420)	823,824	
2 LAND & LAND RIGHTS	6,676	0	6,676	36	6,712	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(291,132)	0	(291,132)	34,382	(256,750)	
5 CIAC	(430,612)	0	(430,612)	7,962	(422,650)	
6 AMORTIZATION OF CIAC	121,168	0	121,168	(15,920)	105,248	
7 ACQUISITION ADJUSTMENTS - NET	(12,101)	0	(12,101)	(522)	(12,623)	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(7,997)	0	(7,997)	3,323	(4,674)	
10 DEFERRED TAXES	18,627	0	18,627	(22,634)	(4,007)	
11 WORKING CAPITAL ALLOWANCE	23,306	0	23,306	717	24,023	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 740,179</b>	<b>\$ 0</b>	<b>\$ 740,179</b>	<b>(481,076)</b>	<b>259,103</b>	

SSU/SILVER LAKE ESTATES/WESTERN SHORES  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 431,859	\$ 132,221	\$ 564,080	(\$ 374,944)	\$ 189,136	\$ 86,965	276,101
OPERATING EXPENSES:						45.98%	
2 OPERATION AND MAINTENANCE	\$ 186,445	\$ 0	\$ 186,445	\$ 5,739	\$ 192,184	\$	\$ 192,184
3 DEPRECIATION	43,814	0	43,814	(22,082)	21,732		21,732
4 AMORTIZATION	(522)	0	(522)	0	(522)		(522)
5 TAXES OTHER THAN INCOME	40,518	5,950	46,468	(17,766)	28,702	3,913	32,615
6 INCOME TAXES	45,529	48,709	94,238	(121,241)	(27,003)	32,037	5,034
7 TOTAL OPERATING EXPENSES	\$ 315,784	\$ 54,659	\$ 370,443	(\$ 155,350)	\$ 215,093	\$ 35,951	\$ 251,043
8 OPERATING INCOME	\$ 116,075	\$ 77,562	\$ 193,637	(\$ 219,594)	(\$ 25,957)	\$ 51,015	\$ 25,058
9 RATE BASE	\$ 740,179	\$ 740,179	\$ 740,179	\$ 259,103	\$ 259,103		
RATE OF RETURN	15.68%	26.16%	26.16%	-10.02%	9.67%		

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 DOCKET NO. 950495-WS  
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SCHEDULE NO. 4

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: SILVER LAKE ESTATE/WESTERN SHORES  
 COUNTY: LAKE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential &amp; General Service</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$5.32	\$4.12	\$6.24	\$5.79
3/4"	\$7.70	\$10.08	\$7.98	\$6.18	\$9.37	\$8.68
1"	\$12.83	\$16.79	\$13.30	\$10.29	\$15.61	\$14.47
1-1/2"	\$25.66	\$33.58	\$26.58	\$20.58	\$31.22	\$28.93
2"	\$41.05	\$53.72	\$42.53	\$32.92	\$49.95	\$46.29
3"	\$82.10	\$107.45	\$85.07	\$65.84	\$99.89	\$92.58
4"	\$128.29	\$167.90	\$132.92	\$102.88	\$156.09	\$144.66
6"	\$256.57	\$335.79	\$265.84	\$205.75	\$312.17	\$289.31
8"	\$410.51	\$537.25	\$425.34	\$329.20	\$499.47	\$462.90
10"	\$590.11	\$772.31	\$611.43	\$473.23	\$717.99	\$665.42
Gallage Charge per 1,000	\$1.23	\$1.61	\$0.80	\$0.62	\$1.50	\$0.84

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$7.72	\$5.98	\$10.74	\$8.30
5 M	\$11.28	\$14.76	\$9.32	\$7.22	\$13.74	\$9.97
10 M	\$17.43	\$22.81	\$13.32	\$10.32	\$21.24	\$14.15

SSU/SILVER LAKE OAKS SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 99,933	\$ 0	\$ 99,933	(15,849)	84,084	
2 LAND & LAND RIGHTS	1,152	0	1,152	1	1,153	
3 NON-USED & USEFUL COMPONENTS	(29,898)	0	(29,898)	5,874	(24,024)	
4 ACCUMULATED DEPRECIATION	(16,069)	0	(16,069)	3,313	(12,756)	
5 CIAC	(5,115)	0	(5,115)	112	(5,003)	
6 AMORTIZATION OF CIAC	1,493	0	1,493	(124)	1,369	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(154)	0	(154)	64	(90)	
10 DEFERRED TAXES	(1,902)	0	(1,902)	764	(1,138)	
11 WORKING CAPITAL ALLOWANCE	1,269	0	1,269	(102)	1,167	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 50,709</b>	<b>\$ 0</b>	<b>\$ 50,709</b>	<b>(5,947)</b>	<b>44,762</b>	

SSU/SILVER LAKE OAKS SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 96,672	\$ 0	\$ 96,672	(20,295)	76,377	
2 LAND	6,684	0	6,684	1	6,685	
3 NON-USED & USEFUL COMPONENTS	(20,676)	0	(20,676)	6,246	(14,430)	
4 ACCUMULATED DEPRECIATION	(31,966)	0	(31,966)	3,933	(28,033)	
5 CIAC	(18,375)	0	(18,375)	0	(18,375)	
6 AMORTIZATION OF CIAC	6,725	0	6,725	(604)	6,121	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(154)	0	(154)	64	(90)	
10 DEFERRED TAXES	(1,837)	0	(1,837)	191	(1,646)	
11 WORKING CAPITAL ALLOWANCE	1,867	0	1,867	223	2,090	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 38,940</b>	<b>\$ 0</b>	<b>\$ 38,940</b>	<b>(10,241)</b>	<b>28,699</b>	

SSU/SILVER LAKE OAKS  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 4,184	\$ 1,102	\$ 5,286	\$ 8,127	\$ 13,413	\$ 5,651	19,064
OPERATING EXPENSES:						42.13%	
2 OPERATION AND MAINTENANCE	\$ 10,151	\$ 0	\$ 10,151	(\$ 815)	\$ 9,336	\$	9,336
3 DEPRECIATION	2,398	0	2,398	(294)	2,104		2,104
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,258	(554)	1,704	307	2,011	254	2,265
6 INCOME TAXES	(5,268)	639	(4,629)	3,577	(1,052)	2,082	1,029
7 TOTAL OPERATING EXPENSES	\$ 9,539	\$ 85	\$ 9,624	\$ 2,775	\$ 12,399	\$ 2,336	14,735
8 OPERATING INCOME	\$ (5,355)	\$ 1,017	\$ (4,338)	\$ 5,352	\$ 1,014	\$ 3,315	4,329
9 RATE BASE	\$ 50,709	\$	\$ 50,709	\$	\$ 44,762	\$	\$ 44,762
RATE OF RETURN	-10.56%		-8.55%		2.27%		9.67%

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DOCKET NO. 950495-WS  
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SSU/SILVER LAKE OAKS  
 STATEMENT OF WASTEWATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 8,399	\$ 2,344	\$ 10,743	\$ 5,273	\$ 16,016	\$ 8,442	24,458
OPERATING EXPENSES						52.71%	
2 OPERATION AND MAINTENANCE	\$ 14,935	\$ 0	\$ 14,935	\$ 1,785	\$ 16,720	\$	16,720
3 DEPRECIATION	2,581	0	2,581	(734)	1,847		1,847
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,489	(545)	1,944	193	2,137	380	2,517
6 INCOME TAXES	(5,412)	1,115	(4,297)	1,785	(2,512)	3,110	598
7 TOTAL OPERATING EXPENSES	\$ 14,593	\$ 570	\$ 15,163	\$ 3,029	\$ 18,192	\$ 3,490	21,682
8 OPERATING INCOME	\$ (6,194)	\$ 1,774	\$ (4,420)	\$ 2,244	\$ (2,176)	\$ 4,952	2,776
9 RATE BASE	\$ 38,940	\$	\$ 38,940	\$	\$ 28,699	\$	\$ 28,699
RATE OF RETURN	-15.91%		-11.35%		-7.58%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: SILVER LAKE OAKS  
 COUNTY: PUTNAM  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$13.98	\$10.98	\$6.24	\$14.36
3/4"	\$7.70	\$10.08	\$20.98	\$16.47	\$9.37	\$21.54
1"	\$12.83	\$16.79	\$34.96	\$27.45	\$15.61	\$35.90
1-1/2"	\$25.66	\$33.58	\$69.90	\$54.89	\$31.22	\$71.81
2"	\$41.05	\$53.72	\$111.84	\$87.82	\$49.95	\$114.90
3"	\$82.10	\$107.45	\$223.68	\$175.64	\$99.89	\$229.79
4"	\$128.29	\$167.90	\$349.50	\$274.43	\$156.09	\$359.05
6"	\$256.57	\$335.79	\$698.99	\$548.86	\$312.17	\$718.10
8"	\$410.51	\$537.25	\$1,118.39	\$878.18	\$499.47	\$1,148.96
10"	\$590.11	\$772.31	\$1,607.69	\$1,262.38	\$717.99	\$1,651.63
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$7.91</b>	<b>\$6.21</b>	<b>\$1.50</b>	<b>\$3.76</b>

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$37.71	\$29.61	\$10.74	\$25.65
5 M	\$11.28	\$14.76	\$53.53	\$42.03	\$13.74	\$33.18
10 M	\$17.43	\$22.81	\$93.08	\$73.08	\$21.24	\$52.00



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 DOCKET NO. 950495-WS  
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SCHEDULE NO. 4

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: SILVER LAKE OAKS  
 COUNTY: PUTNAM  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
All meter sizes	\$12.67	\$16.21	\$33.70	\$25.75	\$15.25	\$18.68
<b>Gallage Charge per 1,000 Gallage Cap *</b>						
	\$3.66 6M	\$4.68 6M	\$12.38 6M	\$9.46 6M	\$4.40 6M	\$7.72 6M

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$70.84	\$54.13	\$28.45	\$41.84
5 M	\$30.97	\$39.61	\$95.60	\$73.05	\$37.25	\$57.28
6 M (Maximum Bill) *	\$34.63	\$44.29	\$107.98	\$82.51	\$41.65	\$65.00

SSU/SKYCREST SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 381,871	\$ 0	\$ 381,871	(\$ 154,031)	227,840	
2 LAND & LAND RIGHTS	790	0	790	0	790	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(43,496)	0	(43,496)	12,931	(30,565)	
5 CIAC	(19,372)	0	(19,372)	150	(19,222)	
6 AMORTIZATION OF CIAC	6,317	0	6,317	(850)	5,467	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(677)	0	(677)	281	(396)	
10 DEFERRED TAXES	(6,457)	0	(6,457)	1,830	(4,627)	
11 WORKING CAPITAL ALLOWANCE	2,442	0	2,442	(93)	2,349	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 321,418</b>	<b>\$ 0</b>	<b>\$ 321,418</b>	<b>(\$ 139,782)</b>	<b>181,636</b>	

SSU/SKYCREST  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	COMMISSION REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 15,675	\$ 4,621	\$ 20,296	\$ 4,281	\$ 24,577	\$ 29,830	54,407
OPERATING EXPENSES:						121.37%	
2 OPERATION AND MAINTENANCE	\$ 19,533	\$ 0	\$ 19,533	\$(743)	\$ 18,790	\$	18,790
3 DEPRECIATION	15,777	0	15,777	(6,574)	9,203		9,203
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,679	208	2,887	128	3,015	1,342	4,357
6 INCOME TAXES	(15,565)	1,702	(13,863)	7,364	(6,499)	10,989	4,490
7 TOTAL OPERATING EXPENSES	\$ 22,424	\$ 1,910	\$ 24,334	\$ 175	\$ 24,509	\$ 12,331	36,840
8 OPERATING INCOME	\$ (6,749)	\$ 2,711	\$(4,038)	\$ 4,106	\$ 68	\$ 17,498	17,566
9 RATE BASE	\$ 321,418	\$	321,418	\$	181,636	\$	181,636
RATE OF RETURN	-2.10%		-1.26%		0.04%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: SKYCREST  
 COUNTY: LAKE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$17.54	\$8.80	\$6.24	\$13.15
3/4"	\$7.70	\$10.08	\$26.31	\$13.20	\$9.37	\$19.73
1"	\$12.83	\$16.79	\$43.85	\$22.00	\$15.61	\$32.88
1-1/2"	\$25.66	\$33.58	\$87.69	\$44.00	\$31.22	\$65.75
2"	\$41.05	\$53.72	\$140.31	\$70.40	\$49.95	\$105.21
3"	\$82.10	\$107.45	\$280.61	\$140.80	\$99.89	\$210.41
4"	\$128.29	\$167.90	\$438.46	\$220.00	\$156.09	\$328.77
6"	\$256.57	\$335.79	\$876.91	\$440.00	\$312.17	\$657.54
8"	\$410.51	\$537.25	\$1,403.06	\$704.00	\$499.47	\$1,052.06
10"	\$590.11	\$772.31	\$2,016.90	\$1,012.00	\$717.99	\$1,512.33
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$4.38</b>	<b>\$2.20</b>	<b>\$1.50</b>	<b>\$3.88</b>

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$30.68	\$15.40	\$10.74	\$24.81
5 M	\$11.28	\$14.76	\$39.44	\$19.80	\$13.74	\$32.58
10 M	\$17.43	\$22.81	\$61.34	\$30.80	\$21.24	\$52.00

SSU/SOUTH FORTY SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 524,781	\$ 0	\$ 524,781	(24,097)	500,684	
2 LAND	26,500	0	26,500	1	26,501	
3 NON-USED & USEFUL COMPONENTS	(51,033)	0	(51,033)	(526)	(51,559)	
4 ACCUMULATED DEPRECIATION	(231,257)	0	(231,257)	25,866	(205,391)	
5 CIAC	(1,375)	0	(1,375)	175	(1,200)	
6 AMORTIZATION OF CIAC	547	0	547	(45)	502	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(196)	0	(196)	81	(115)	
10 DEFERRED TAXES	(9,071)	0	(9,071)	(1,938)	(11,009)	
11 WORKING CAPITAL ALLOWANCE	4,717	0	4,717	(158)	4,559	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 263,613</b>	<b>\$ 0</b>	<b>\$ 263,613</b>	<b>(641)</b>	<b>262,972</b>	

SSU/SOUTH FORTY  
 STATEMENT OF WASTEWATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	COMMISSION REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 47,130	\$ 13,110	\$ 60,240	\$ 17,769	\$ 78,009	\$ 23,003	101,012
OPERATING EXPENSES						29.49%	
2 OPERATION AND MAINTENANCE	\$ 37,734	\$ 0	\$ 37,734	\$(1,259)	\$ 36,476	\$	36,476
3 DEPRECIATION	21,968	0	21,968	(1,102)	20,866		20,866
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	11,976	(962)	11,014	157	11,171	1,035	12,206
6 INCOME TAXES	(15,560)	5,429	(10,131)	7,689	(2,442)	8,474	6,032
7 TOTAL OPERATING EXPENSES	\$ 56,118	\$ 4,467	\$ 60,585	\$ 5,486	\$ 66,071	\$ 9,509	75,580
8 OPERATING INCOME	\$ (8,988)	\$ 8,643	\$(345)	\$ 12,283	\$ 11,938	\$ 13,494	25,432
9 RATE BASE	\$ 263,613	\$ 263,613	\$ 263,613	\$ 262,972	\$ 262,972	\$ 262,972	\$ 262,972
RATE OF RETURN	-3.41%	-0.13%	-0.13%	4.54%	4.54%	4.54%	9.67%

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SCHEDULE NO. 4

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: SOUTH FORTY  
 COUNTY: MARION  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>General Service - GS</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$12.67	\$16.21	\$26.01	\$23.32	\$15.25	\$35.17
3/4"	\$19.01	\$24.30	\$39.02	\$34.98	\$22.88	\$52.76
1"	\$31.68	\$40.52	\$65.02	\$58.30	\$38.13	\$87.93
1-1/2"	\$63.37	\$81.05	\$130.03	\$116.58	\$76.27	\$175.85
2"	\$101.39	\$129.68	\$208.05	\$186.53	\$122.02	\$281.36
3"	\$202.77	\$259.35	\$416.10	\$373.07	\$244.03	\$562.72
4"	\$316.83	\$405.24	\$650.16	\$582.92	\$381.30	\$879.25
6"	\$633.66	\$810.48	\$1,300.32	\$1,165.83	\$762.61	\$1,758.50
8"	\$1,013.85	\$1,296.75	\$2,080.52	\$1,865.33	\$1,220.17	\$2,813.60
10"	\$1,457.41	\$1,864.09	\$2,990.74	\$2,681.41	\$1,753.99	\$4,044.55
<b>Gallage Charge per 1,000 (Per 100 cubic ft)</b>	<b>\$4.39</b>	<b>\$5.61</b>	<b>\$10.23</b>	<b>\$9.17</b>	<b>\$5.28</b>	<b>\$4.97</b>
	<b>\$3.28</b>	<b>\$4.20</b>	<b>\$7.65</b>	<b>\$6.86</b>	<b>\$3.95</b>	<b>\$3.72</b>

SSU/ST. JOHN'S HIGHLANDS SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 77,074	\$ 0	\$ 77,074	(\$ 8,498)	68,576	
2 LAND & LAND RIGHTS	286	0	286	2	288	
3 NON-USED & USEFUL COMPONENTS	(1,257)	0	(1,257)	(42)	(1,299)	
4 ACCUMULATED DEPRECIATION	(25,269)	0	(25,269)	2,830	(22,439)	
5 CIAC	(9,492)	0	(9,492)	113	(9,379)	
6 AMORTIZATION OF CIAC	3,909	0	3,909	(265)	3,644	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(487)	0	(487)	202	(285)	
10 DEFERRED TAXES	(527)	0	(527)	(858)	(1,385)	
11 WORKING CAPITAL ALLOWANCE	2,039	0	2,039	(78)	1,961	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 46,276</b>	<b>\$ 0</b>	<b>\$ 46,276</b>	<b>(\$ 6,594)</b>	<b>39,682</b>	



SSU/ST. JOHN'S HIGHLANDS  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	COMMISSION REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 8,812	\$ 2,663	\$ 11,475	\$ 7,913	\$ 19,388	\$ 6,532	25,920
OPERATING EXPENSES:						33.69%	
2 OPERATION AND MAINTENANCE	\$ 16,310	\$ 0	\$ 16,310	\$(620)	\$ 15,690	\$	15,690
3 DEPRECIATION	3,450	0	3,450	(512)	2,938		2,938
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,845	98	1,943	289	2,232	294	2,526
6 INCOME TAXES	(5,977)	989	(4,988)	3,510	(1,478)	2,406	929
7 TOTAL OPERATING EXPENSES	\$ 15,628	\$ 1,087	\$ 16,715	\$ 2,667	\$ 19,382	\$ 2,700	22,083
8 OPERATING INCOME	\$ (6,816)	\$ 1,576	\$(5,240)	\$ 5,246	\$ 6	\$ 3,832	3,838
9 RATE BASE	\$ 46,276	\$	\$ 46,276	\$	\$ 39,682	\$	\$ 39,682
RATE OF RETURN	-14.73%		-11.32%		0.01%		9.67%

**RATE SCHEDULE  
WATER**

**SOUTHERN STATES UTILITIES, INC.**  
**SYSTEM: ST. JOHN'S HIGHLANDS**  
**COUNTY: PUTNAM**  
**TEST YEAR ENDED: December 31, 1994**

**Monthly Rates**

	<b>Current Rates</b>	<b>Utility Requested Interim (1995)</b>	<b>Interim Alternative (1994)</b>			<b>Commission Approved Interim (1994)</b>
			<b>Alt. 1 Capped w/ Stand Alone Increase</b>	<b>Alt. 2 Capped w/ Uniform Increase</b>	<b>Alt. 3 Uniform w/ Uniform Increase</b>	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$12.97	\$10.98	\$6.24	\$8.31
3/4"	\$7.70	\$10.08	\$19.46	\$16.47	\$9.37	\$12.46
1"	\$12.83	\$16.79	\$32.42	\$27.45	\$15.61	\$20.76
1-1/2"	\$25.66	\$33.58	\$64.83	\$54.89	\$31.22	\$41.53
2"	\$41.05	\$53.72	\$103.73	\$87.82	\$49.95	\$66.45
3"	\$82.10	\$107.45	\$207.45	\$175.64	\$99.89	\$132.89
4"	\$128.29	\$167.90	\$324.15	\$274.43	\$156.09	\$207.65
6"	\$256.57	\$335.79	\$648.29	\$548.86	\$312.17	\$415.30
8"	\$410.51	\$537.25	\$1,037.27	\$878.18	\$499.47	\$664.47
10"	\$590.11	\$772.31	\$1,491.07	\$1,262.38	\$717.99	\$955.18
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$4.67</b>	<b>\$3.96</b>	<b>\$1.50</b>	<b>\$4.37</b>

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$26.98	\$22.86	\$10.74	\$21.41
5 M	\$11.28	\$14.76	\$36.32	\$30.78	\$13.74	\$30.15
10 M	\$17.43	\$22.81	\$59.67	\$50.58	\$21.24	\$52.00

SSU/STONE MOUNTAIN SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 19,407	\$ 0	\$ 19,407	(249)	19,158	
2 LAND & LAND RIGHTS	24	0	24	0	24	
3 NON-USED & USEFUL COMPONENTS	(988)	0	(988)	(42)	(1,030)	
4 ACCUMULATED DEPRECIATION	(7,831)	0	(7,831)	779	(7,052)	
5 CIAC	(1,975)	0	(1,975)	0	(1,975)	
6 AMORTIZATION OF CIAC	637	0	637	(57)	580	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(42)	0	(42)	18	(24)	
10 DEFERRED TAXES	(364)	0	(364)	(48)	(412)	
11 WORKING CAPITAL ALLOWANCE	960	0	960	(11)	950	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 9,828</b>	<b>\$ 0</b>	<b>\$ 9,828</b>	<b>391</b>	<b>10,219</b>	

SSU/STONE MOUNTAIN  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,992	\$ 615	\$ 2,607	\$ 4,002	\$ 6,609	\$ 3,734	10,343
OPERATING EXPENSES:						56.50%	
2 OPERATION AND MAINTENANCE	\$ 7,676	\$ 0	\$ 7,676	(\$ 80)	\$ 7,596	\$	7,596
3 DEPRECIATION	728	0	728	(23)	705		705
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	479	23	502	148	650	168	818
6 INCOME TAXES	(2,885)	229	(2,656)	1,516	(1,140)	1,376	236
7 TOTAL OPERATING EXPENSES	\$ 5,998	\$ 252	\$ 6,250	\$ 1,561	\$ 7,811	\$ 1,544	9,355
8 OPERATING INCOME	\$ (4,006)	\$ 363	\$ (3,643)	\$ 2,441	\$ (1,202)	\$ 2,190	988
9 RATE BASE	\$ 9,828	\$	\$ 9,828	\$	\$ 10,219	\$	10,219
RATE OF RETURN	-40.76%		-37.07%		-11.76%		9.67%

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SCHEDULE NO. 4

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: STONE MOUNTAIN  
 COUNTY: LAKE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$25.43	\$18.47	\$6.24	\$25.08
3/4"	\$7.70	\$10.08	\$38.14	\$27.70	\$9.37	\$37.62
1"	\$12.83	\$16.79	\$63.56	\$46.17	\$15.61	\$62.69
1-1/2"	\$25.66	\$33.58	\$127.13	\$92.33	\$31.22	\$125.39
2"	\$41.05	\$53.72	\$203.41	\$147.73	\$49.95	\$200.62
3"	\$82.10	\$107.45	\$406.81	\$295.46	\$99.89	\$401.25
4"	\$128.29	\$167.90	\$635.65	\$461.66	\$156.09	\$626.95
6"	\$256.57	\$335.79	\$1,271.30	\$923.32	\$312.17	\$1,253.90
8"	\$410.51	\$537.25	\$2,034.07	\$1,477.31	\$499.47	\$2,006.23
10"	\$590.11	\$772.31	\$2,923.98	\$2,123.63	\$717.99	\$2,883.96
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$7.02</b>	<b>\$5.10</b>	<b>\$1.50</b>	<b>\$2.69</b>

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$46.49	\$33.77	\$10.74	\$33.15
5 M	\$11.28	\$14.76	\$60.53	\$43.97	\$13.74	\$38.54
10 M	\$17.43	\$22.81	\$95.63	\$69.47	\$21.24	\$52.00

SSU/SUGAR MILL SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 1,559,808	\$ 0	\$ 1,559,808	(\$ 67,103)	1,492,705	
2 LAND & LAND RIGHTS	19,272	0	19,272	16	19,288	
3 NON-USED & USEFUL COMPONENTS	(118,375)	0	(118,375)	(7,719)	(126,094)	
4 ACCUMULATED DEPRECIATION	(557,820)	0	(557,820)	54,762	(503,058)	
5 CIAC	(718,901)	(8,048)	(726,949)	(8,479)	(735,428)	
6 AMORTIZATION OF CIAC	232,404	0	232,404	(25,480)	206,924	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(3,690)	0	(3,690)	1,533	(2,157)	
10 DEFERRED TAXES	42,193	0	42,193	(169,247)	(127,054)	
11 WORKING CAPITAL ALLOWANCE	18,573	0	18,573	(2,822)	15,751	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 473,464</b>	<b>(\$ 8,048)</b>	<b>\$ 465,416</b>	<b>(\$ 224,539)</b>	<b>240,877</b>	

SSU/SUGAR MILL SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 1,459,488	\$ 0	\$ 1,459,488	\$(30,884)	1,428,604
2 LAND	28,487	0	28,487	16	28,503
3 NON-USED & USEFUL COMPONENTS	(61,908)	0	(61,908)	(3,156)	(65,066)
4 ACCUMULATED DEPRECIATION	(463,516)	0	(463,516)	51,135	(412,381)
5 CIAC	(939,567)	(5,061)	(944,628)	(983)	(945,611)
6 AMORTIZATION OF CIAC	304,700	0	304,700	(34,715)	269,985
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(3,654)	0	(3,654)	1,518	(2,136)
10 DEFERRED TAXES	27,876	0	27,876	(102,793)	(74,917)
11 WORKING CAPITAL ALLOWANCE	19,553	0	19,553	(2,092)	17,461
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 371,459</b>	<b>\$(5,061)</b>	<b>\$ 366,398</b>	<b>\$(121,956)</b>	<b>244,442</b>

SSU/SUGAR MILL STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 73,370	\$ 22,295	\$ 95,665	\$ 95,512	\$ 191,177	\$ 4,848	196,025
OPERATING EXPENSES:						2.54%	
2 OPERATION AND MAINTENANCE	\$ 148,582	\$ 0	\$ 148,582	\$(22,577)	\$ 126,005	\$	126,005
3 DEPRECIATION	27,121	0	27,121	(3,583)	23,538		23,538
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	19,817	(1,601)	18,216	2,068	20,284	218	20,502
6 INCOME TAXES	(59,184)	9,374	(49,810)	50,708	898	1,786	2,684
7 TOTAL OPERATING EXPENSES	\$ 136,336	\$ 7,773	\$ 144,109	\$ 26,616	\$ 170,725	\$ 2,004	172,729
8 OPERATING INCOME	\$ (62,966)	\$ 14,522	\$(48,444)	\$ 68,896	\$ 20,452	\$ 2,844	23,295
9 RATE BASE	\$ 473,464	\$	465,416	\$	240,877	\$	240,877
RATE OF RETURN	-13.30%		-10.41%		8.49%		9.67%



SSU/SUGAR MILL STATEMENT OF WASTEWATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 3-B DOCKET NO. 950495-WS				
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 183,806	\$ 51,286	\$ 235,092	\$(39,915)	\$ 195,177	\$ 10,465	205,642
OPERATING EXPENSES						5.36%	
2 OPERATION AND MAINTENANCE	\$ 156,425	\$ 0	\$ 156,425	\$(16,738)	\$ 139,687	\$	139,687
3 DEPRECIATION	20,311	0	20,311	(1,861)	18,450		18,450
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	22,791	1,684	24,475	(4,043)	20,432	471	20,903
6 INCOME TAXES	(15,960)	19,232	3,272	(4,165)	(893)	3,855	2,962
7 TOTAL OPERATING EXPENSES	\$ 183,567	\$ 20,916	\$ 204,483	\$(26,807)	\$ 177,676	\$ 4,326	182,002
8 OPERATING INCOME	\$ 239	\$ 30,370	\$ 30,609	\$(13,108)	\$ 17,501	\$ 6,139	23,640
9 RATE BASE	\$ 371,459	\$	\$ 366,398	\$	\$ 244,442	\$	\$ 244,442
RATE OF RETURN	0.06%		8.35%		7.16%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: SUGAR MILL  
 COUNTY: VOLUSIA  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential &amp; General Service</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$12.05	\$13.20	\$6.24	\$9.37
3/4"	\$7.70	\$10.08	\$18.07	\$19.80	\$9.37	\$14.05
1"	\$12.83	\$16.79	\$30.12	\$33.00	\$15.61	\$23.42
1-1/2"	\$25.66	\$33.58	\$60.23	\$66.00	\$31.22	\$46.84
2"	\$41.05	\$53.72	\$96.37	\$105.60	\$49.95	\$74.95
3"	\$82.10	\$107.45	\$192.75	\$211.20	\$99.89	\$149.90
4"	\$128.29	\$167.90	\$301.17	\$330.00	\$156.09	\$234.21
6"	\$256.57	\$335.79	\$602.33	\$660.00	\$312.17	\$468.42
8"	\$410.51	\$537.25	\$963.73	\$1,056.00	\$499.47	\$749.48
10"	\$590.11	\$772.31	\$1,385.37	\$1,518.00	\$717.99	\$1,077.37
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$4.10</b>	<b>\$4.49</b>	<b>\$1.50</b>	<b>\$4.26</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$24.35	\$26.67	\$10.74	\$22.16
5 M	\$11.28	\$14.76	\$32.55	\$35.65	\$13.74	\$30.68
10 M	\$17.43	\$22.81	\$53.05	\$58.10	\$21.24	\$52.00

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: SUGAR MILL  
 COUNTY: VOLUSIA  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$14.89	\$16.49	\$15.25	\$12.06
Gallage Charge per 1,000 Gallage Cap *	\$3.66 6M	\$4.68 6M	\$4.02 6M	\$4.45 6M	\$4.40 6M	\$5.66 6M
<b>Residential – Wastewater Only</b>						
Flat Rate:	\$23.45	\$22.09	\$26.72	\$29.59	\$10.78	\$28.84
<b>General Service – GS</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$12.67	\$16.21	\$14.89	\$16.49	\$15.25	\$12.06
3/4"	\$19.01	\$24.30	\$22.33	\$24.73	\$22.88	\$18.09
1"	\$31.68	\$40.52	\$37.22	\$41.22	\$38.13	\$30.15
1-1/2"	\$63.37	\$81.05	\$74.45	\$82.45	\$76.27	\$60.30
2"	\$101.39	\$129.68	\$119.12	\$131.91	\$122.02	\$96.48
3"	\$202.77	\$259.35	\$238.23	\$263.83	\$244.03	\$192.96
4"	\$316.83	\$405.24	\$372.24	\$412.23	\$381.30	\$301.50
6"	\$633.66	\$810.48	\$744.48	\$824.45	\$762.61	\$603.00
8"	\$1,013.85	\$1,296.75	\$1,191.17	\$1,319.13	\$1,220.17	\$964.80
10"	\$1,457.41	\$1,864.09	\$1,712.30	\$1,896.25	\$1,753.99	\$1,386.90
Gallage Charge per 1,000 (Per 100 cubic ft)	\$4.39 \$3.28	\$5.61 \$4.20	\$4.82 \$3.61	\$5.34 \$3.99	\$5.28 \$3.95	\$6.79 \$5.08
<b>Typical Residential Bills</b>						
<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$26.95	\$29.84	\$28.45	\$29.03
5 M	\$30.97	\$39.61	\$34.99	\$38.74	\$37.25	\$40.35
6 M (Maximum Bill) *	\$34.63	\$44.29	\$39.01	\$43.19	\$41.65	\$46.00

SSU/SUGARMILL WOODS SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 7,002,644	\$ 0	\$ 7,002,644	(\$ 159,164)	6,843,480	
2 LAND & LAND RIGHTS	7,081	0	7,081	59	7,140	
3 NON-USED & USEFUL COMPONENTS	(1,165,302)	0	(1,165,302)	(72,780)	(1,238,082)	
4 ACCUMULATED DEPRECIATION	(1,671,615)	0	(1,671,615)	213,451	(1,458,164)	
5 CIAC	(3,434,897)	0	(3,434,897)	92,324	(3,342,573)	
6 AMORTIZATION OF CIAC	509,887	0	509,887	(90,316)	419,571	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(13,344)	0	(13,344)	5,544	(7,800)	
10 DEFERRED TAXES	277,651	0	277,651	(229,153)	48,498	
11 WORKING CAPITAL ALLOWANCE	43,029	0	43,029	(7,062)	35,967	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 1,555,134</b>	<b>\$ 0</b>	<b>\$ 1,555,134</b>	<b>(\$ 247,097)</b>	<b>1,308,037</b>	

SSU/SUGARMILL WOODS SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 10,617,888	\$ 0	\$ 10,617,888	(\$ 543,002)	10,074,886
2 LAND	68,451	0	68,451	58	68,509
3 NON-USED & USEFUL COMPONENTS	(289,438)	0	(289,438)	298,052	8,614
4 ACCUMULATED DEPRECIATION	(2,842,136)	0	(2,842,136)	297,949	(2,544,187)
5 CIAC	(9,016,637)	0	(9,016,637)	7,850	(9,008,787)
6 AMORTIZATION OF CIAC	1,515,564	0	1,515,564	(270,506)	1,245,058
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(13,006)	0	(13,006)	5,404	(7,602)
10 DEFERRED TAXES	(203,639)	0	(203,639)	31,865	(171,774)
11 WORKING CAPITAL ALLOWANCE	54,204	0	54,204	(6,531)	47,673
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ (108,749)</b>	<b>\$ 0</b>	<b>\$ (108,749)</b>	<b>(\$ 178,861)</b>	<b>(287,610)</b>

SSU/SUGARMILL WOODS  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 823,019	\$ 249,311	\$ 1,072,330	\$(705,351)	\$ 366,979	\$ 260,678	627,657
OPERATING EXPENSES:						71.03%	
2 OPERATION AND MAINTENANCE	\$ 344,229	\$ 0	\$ 344,229	\$(56,489)	\$ 287,740	\$	287,740
3 DEPRECIATION	89,331	0	89,331	(7,473)	81,858		81,858
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	150,785	(7,372)	143,413	(41,634)	101,779	11,731	113,510
6 INCOME TAXES	49,017	99,015	148,032	(226,015)	(77,983)	96,032	18,048
7 TOTAL OPERATING EXPENSES	\$ 633,362	\$ 91,643	\$ 725,005	\$(331,611)	\$ 393,394	\$ 107,762	501,156
8 OPERATING INCOME	\$ 189,657	\$ 157,668	\$ 347,325	\$(373,740)	\$(26,415)	\$ 152,916	126,501
9 RATE BASE	\$ 1,555,134	\$ 1,555,134	\$ 1,555,134	\$ 1,308,037	\$ 1,308,037	\$ 1,308,037	\$ 1,308,037
RATE OF RETURN	12.20%		22.33%		-2.02%		9.67%

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SSU/SUGARMILL WOODS  
STATEMENT OF WASTEWATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 885,203	\$ 246,918	\$ 1,132,121	\$(622,634)	\$ 509,487	\$(40,915)	468,572
OPERATING EXPENSES						-8.03%	
2 OPERATION AND MAINTENANCE	\$ 433,632	\$ 0	\$ 433,632	\$(52,249)	\$ 381,383	\$	381,383
3 DEPRECIATION	25,604	0	25,604	(18,145)	7,459		7,459
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	187,093	(40,900)	146,193	(46,327)	99,866	(1,841)	98,025
6 INCOME TAXES	74,922	111,025	185,947	(189,169)	(3,222)	(15,073)	(18,295)
7 TOTAL OPERATING EXPENSES	\$ 721,251	\$ 70,125	\$ 791,376	\$(305,890)	\$ 485,486	\$(16,914)	468,572
8 OPERATING INCOME	\$ 163,952	\$ 176,793	\$ 340,745	\$(316,744)	\$ 24,001	\$(24,001)	(0)
9 RATE BASE	\$ (108,749)	\$	(108,749)	\$	(287,610)	\$	(287,610)
RATE OF RETURN	-150.76%		-313.33%		-8.35%		0.00%

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**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: SUGARMILL WOODS  
 COUNTY: CITRUS  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential &amp; General Service</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$4.66	\$3.01	\$6.24	\$4.45
3/4"	\$7.70	\$10.08	\$4.66	\$3.01	\$9.37	\$6.68
1"	\$12.83	\$16.79	\$4.66	\$3.01	\$15.61	\$11.14
1-1/2"	\$25.66	\$33.58	\$23.31	\$15.05	\$31.22	\$22.27
2"	\$41.05	\$53.72	\$37.30	\$24.07	\$49.95	\$35.63
3"	\$82.10	\$107.45	\$74.60	\$48.15	\$99.89	\$71.27
4"	\$128.29	\$167.90	\$116.57	\$75.23	\$156.09	\$111.36
6"	\$256.57	\$335.79	\$233.14	\$150.47	\$312.17	\$222.72
8"	\$410.51	\$537.25	\$373.02	\$240.75	\$499.47	\$356.35
10"	\$590.11	\$772.31	\$536.22	\$346.07	\$717.99	\$512.25
Gallonge Charge per 1,000	\$1.23	\$1.61	\$1.50	\$0.97	\$1.50	\$1.19

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$9.16	\$5.92	\$10.74	\$8.01
5 M	\$11.28	\$14.76	\$12.16	\$7.86	\$13.74	\$10.39
10 M	\$17.43	\$22.81	\$19.66	\$12.71	\$21.24	\$16.32



**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: SUGARMILL WOODS  
 COUNTY: CITRUS  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$6.60	\$9.37	\$15.25	\$8.10
Gallonge Charge per 1,000	\$3.66	\$4.68	\$1.81	\$2.56	\$4.40	\$2.45
Gallonge Cap *	6M	6M	6M	6M	6M	6M
<b>General Service - GS</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$12.67	\$16.21	\$6.60	\$9.37	\$15.25	\$8.10
3/4"	\$19.01	\$24.30	\$9.90	\$14.05	\$22.88	\$12.15
1"	\$31.68	\$40.52	\$16.50	\$23.42	\$38.13	\$20.25
1-1/2"	\$63.37	\$81.05	\$33.00	\$46.84	\$76.27	\$40.50
2"	\$101.39	\$129.68	\$52.79	\$74.95	\$122.02	\$64.80
3"	\$202.77	\$259.35	\$105.59	\$149.90	\$244.03	\$129.60
4"	\$316.83	\$405.24	\$164.98	\$234.22	\$381.30	\$202.50
6"	\$633.66	\$810.48	\$329.96	\$468.44	\$762.61	\$405.00
8"	\$1,013.85	\$1,296.75	\$527.94	\$749.50	\$1,220.17	\$648.00
10"	\$1,457.41	\$1,864.09	\$758.91	\$1,077.41	\$1,753.99	\$931.50
Gallonge Charge per 1,000	\$4.39	\$5.61	\$2.17	\$3.08	\$5.28	\$2.94
(Per 100 cubic ft)	\$3.28	\$4.20	\$1.62	\$2.30	\$3.95	\$2.20
<b>EMERG TEMP</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$12.67	\$16.21	\$6.60	\$9.37	\$15.25	\$8.10
Gallonge Charge per 1,000	\$4.39	\$5.61	\$2.17	\$3.08	\$5.28	\$2.94

Typical Residential Bills

5/8" x 3/4" meter	3 M	5 M	6 M (Maximum Bill) *
	\$23.65	\$30.97	\$34.63
	\$30.25	\$39.61	\$44.29
	\$12.03	\$15.65	\$17.46
	\$17.05	\$22.17	\$24.73
	\$28.45	\$37.25	\$41.65
	\$15.45	\$20.36	\$22.81

SSU/SUNNY HILLS SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1984
1 UTILITY PLANT IN SERVICE	\$ 2,371,702	\$ 0	\$ 2,371,702	\$(38,130)	2,333,572
2 LAND & LAND RIGHTS	12,122	0	12,122	11	12,133
3 NON-USED & USEFUL COMPONENTS	(1,165,864)	0	(1,165,864)	(31,050)	(1,196,914)
4 ACCUMULATED DEPRECIATION	(672,044)	0	(672,044)	69,315	(602,729)
5 CIAC	(120,439)	0	(120,439)	1,559	(118,880)
6 AMORTIZATION OF CIAC	31,667	0	31,667	(3,278)	28,389
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(2,531)	0	(2,531)	1,052	(1,479)
10 DEFERRED TAXES	(45,659)	0	(45,659)	4,183	(41,476)
11 WORKING CAPITAL ALLOWANCE	11,109	0	11,109	187	11,296
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 420,063</b>	<b>\$ 0</b>	<b>\$ 420,063</b>	<b>\$ 3,849</b>	<b>423,912</b>

SSU/SUNNY HILLS SCHEDULE OF WASTE WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 692,524	\$ 0	\$ 692,524	(30,558)	661,966	
2 LAND	5,044	0	5,044	5	5,049	
3 NON-USED & USEFUL COMPONENTS	(163,111)	0	(163,111)	6,257	(156,854)	
4 ACCUMULATED DEPRECIATION	(343,102)	0	(343,102)	23,804	(319,298)	
5 CIAC & FPSC MARGIN RESERVE - CIAC	(2,308)	(187)	(2,495)	(107)	(2,602)	
6 AMORTIZATION OF CIAC	308	0	308	(115)	193	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(1,058)	0	(1,058)	440	(618)	
10 DEFERRED TAXES	(13,186)	0	(13,186)	(2,688)	(15,874)	
11 WORKING CAPITAL ALLOWANCE	8,212	0	8,212	427	8,639	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 183,323</b>	<b>(187)</b>	<b>\$ 183,136</b>	<b>(2,535)</b>	<b>180,601</b>	

SSU/SUNNY HILLS STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	COMMISSION REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 77,546	\$ 23,255	\$ 100,801	\$ 61,553	\$ 162,354	\$ 35,980	198,334
OPERATING EXPENSES:						22.16%	
2 OPERATION AND MAINTENANCE	\$ 88,874	\$ 0	\$ 88,874	\$ 1,493	\$ 90,367	\$	90,367
3 DEPRECIATION	32,855	0	32,855	(1,577)	31,278		31,278
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	23,265	2,516	25,781	1,726	27,507	1,619	29,126
6 INCOME TAXES	(38,521)	8,000	(30,521)	23,832	(6,689)	13,255	6,566
7 TOTAL OPERATING EXPENSES	\$ 106,473	\$ 10,516	\$ 116,989	\$ 25,474	\$ 142,463	\$ 14,874	157,337
8 OPERATING INCOME	\$ (28,927)	\$ 12,739	\$ (16,188)	\$ 36,079	\$ 19,891	\$ 21,106	40,997
9 RATE BASE	\$ 420,063	\$	\$ 420,063	\$	\$ 423,912	\$	\$ 423,912
RATE OF RETURN	-6.89%		-3.85%		4.69%		9.67%

SSU/SUNNY HILLS STATEMENT OF WASTEWATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-B DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	COMMISSION REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 55,125	\$ 15,382	\$ 70,507	\$ 35,216	\$ 105,723	\$ 10,626	116,349
OPERATING EXPENSES						10.05%	
2 OPERATION AND MAINTENANCE	\$ 65,694	\$ 0	\$ 65,694	\$ 3,414	\$ 69,108	\$	69,108
3 DEPRECIATION	15,569	0	15,569	(1,026)	14,543		14,543
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	13,822	(3,426)	10,396	795	11,191	478	11,669
6 INCOME TAXES	(20,248)	7,259	(12,989)	12,637	(352)	3,914	3,562
7 TOTAL OPERATING EXPENSES	\$ 74,837	\$ 3,833	\$ 78,670	\$ 15,820	\$ 94,490	\$ 4,392	98,882
8 OPERATING INCOME	\$ (19,712)	\$ 11,549	\$ (8,163)	\$ 19,396	\$ 11,233	\$ 6,233	17,466
9 RATE BASE	\$ 183,323	\$	183,136	\$	180,601	\$	180,601
RATE OF RETURN	-10.75%		-4.46%		6.22%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: SUNNY HILLS  
 COUNTY: WASHINGTON  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential &amp; General Service</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$11.14	\$10.36	\$6.24	\$10.67
3/4"	\$7.70	\$10.08	\$16.72	\$15.55	\$9.37	\$16.00
1"	\$12.83	\$16.79	\$27.87	\$25.91	\$15.61	\$26.67
1-1/2"	\$25.66	\$33.58	\$55.72	\$51.81	\$31.22	\$53.33
2"	\$41.05	\$53.72	\$89.15	\$82.89	\$49.95	\$85.34
3"	\$82.10	\$107.45	\$178.31	\$165.79	\$99.89	\$170.67
4"	\$128.29	\$167.90	\$278.61	\$259.04	\$156.09	\$266.67
6"	\$256.57	\$335.79	\$557.22	\$518.08	\$312.17	\$533.35
8"	\$410.51	\$537.25	\$891.55	\$828.94	\$499.47	\$853.36
10"	\$590.11	\$772.31	\$1,281.60	\$1,191.59	\$717.99	\$1,226.70
Gallage Charge per 1,000	\$1.23	\$1.61	\$4.06	\$3.77	\$1.50	\$4.13

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$23.32	\$21.67	\$10.74	\$23.07
5 M	\$11.28	\$14.76	\$31.44	\$29.21	\$13.74	\$31.33
10 M	\$17.43	\$22.81	\$51.74	\$48.06	\$21.24	\$52.00

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: SUNNY HILLS  
 COUNTY: WASHINGTON  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$21.72	\$23.06	\$15.25	\$18.40
Gallage Charge per 1,000 Gallage Cap *	\$3.66 6M	\$4.68 6M	\$9.28 6M	\$9.85 6M	\$4.40 6M	\$7.75 6M
<b>General Service - GS</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$12.67	\$16.21	\$21.72	\$23.06	\$15.25	\$18.40
3/4"	\$19.01	\$24.30	\$32.58	\$34.59	\$22.88	\$27.60
1"	\$31.68	\$40.52	\$54.30	\$57.65	\$38.13	\$46.00
1-1/2"	\$63.37	\$81.05	\$108.58	\$115.29	\$76.27	\$92.00
2"	\$101.39	\$129.68	\$173.73	\$184.47	\$122.02	\$147.20
3"	\$202.77	\$259.35	\$347.46	\$368.94	\$244.03	\$294.40
4"	\$316.83	\$405.24	\$542.90	\$576.47	\$381.30	\$460.00
6"	\$633.66	\$810.48	\$1,085.81	\$1,152.95	\$762.61	\$920.00
8"	\$1,013.85	\$1,296.75	\$1,737.29	\$1,844.72	\$1,220.17	\$1,472.00
10"	\$1,457.41	\$1,864.09	\$2,497.35	\$2,651.78	\$1,753.99	\$2,116.00
Gallage Charge per 1,000 (Per 100 cubic ft)	\$4.39 \$3.28	\$5.61 \$4.20	\$11.13 \$8.33	\$11.82 \$8.84	\$5.28 \$3.95	\$9.31 \$6.96

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$49.56	\$52.61	\$28.45	\$41.66
5 M	\$30.97	\$39.61	\$68.12	\$72.31	\$37.25	\$57.17
6 M (Maximum Bill) *	\$34.63	\$44.29	\$77.40	\$82.16	\$41.65	\$64.93

SSU/SUNSHINE PARKWAY SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 360,082	\$ 0	\$ 360,082	(144,076)	216,006	
2 LAND & LAND RIGHTS	19,683	0	19,683	0	19,683	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(102,463)	0	(102,463)	7,573	(94,890)	
5 CIAC	(61,658)	0	(61,658)	13,026	(48,632)	
6 AMORTIZATION OF CIAC	17,998	0	17,998	(1,465)	16,533	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(59)	0	(59)	24	(35)	
10 DEFERRED TAXES	2,169	0	2,169	63,487	65,656	
11 WORKING CAPITAL ALLOWANCE	4,103	0	4,103	(675)	3,428	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 239,855</b>	<b>\$ 0</b>	<b>\$ 239,855</b>	<b>(62,106)</b>	<b>177,749</b>	



**SSU/SUNSHINE PARKWAY  
 SCHEDULE OF WASTEWATER RATE BASE  
 INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 2-B  
 DOCKET NO. 950495-WS**

<b>COMPONENT</b>	<b>TEST YEAR PER UTILITY 1995</b>	<b>UTILITY ADJUSTMENTS</b>	<b>ADJUSTED TEST YEAR/ UTILITY 1995</b>	<b>COMMISSION ADJUSTMENTS</b>	<b>COMM. ADJ. TEST YEAR 1994</b>
1 UTILITY PLANT IN SERVICE	\$ 777,959	\$ 0	\$ 777,959	\$(3,146)	774,813
2 LAND	229,622	0	229,622	1	229,623
3 NON-USED & USEFUL COMPONENTS	(177,169)	0	(177,169)	(11,884)	(189,053)
4 ACCUMULATED DEPRECIATION	(174,210)	0	(174,210)	34,629	(139,581)
5 CIAC	(53,646)	0	(53,646)	1,750	(51,896)
6 AMORTIZATION OF CIAC	24,958	0	24,958	(1,980)	22,978
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(53)	0	(53)	22	(31)
10 DEFERRED TAXES	(3,343)	0	(3,343)	(13,760)	(17,103)
11 WORKING CAPITAL ALLOWANCE	5,196	0	5,196	(5)	5,191
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 629,314</b>	<b>\$ 0</b>	<b>\$ 629,314</b>	<b>\$ 5,627</b>	<b>634,941</b>

SSU/SUNSHINE PARKWAY STATEMENT OF WATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-A DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	COMMISSION REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 32,284 \$	9,954 \$	42,238 \$	21,782 \$	64,020 \$	(2,638)\$	61,382
OPERATING EXPENSES:						-4.12%	
2 OPERATION AND MAINTENANCE	\$ 32,822 \$	0 \$	32,822 \$	(5,397)\$	27,425 \$	\$	27,425
3 DEPRECIATION	10,700	0	10,700	(4,462)	6,238		6,238
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,882	448	3,330	533	3,863	(119)	3,744
6 INCOME TAXES	(10,775)	3,667	(7,108)	13,408	6,300	(972)	5,328
7 TOTAL OPERATING EXPENSES	\$ 35,629 \$	4,115 \$	39,744 \$	4,082 \$	43,826 \$	(1,090)\$	42,735
8 OPERATING INCOME	\$ (3,345)\$	5,839 \$	2,494 \$	17,700 \$	20,194 \$	(1,547)\$	18,647
9 RATE BASE	\$ 239,855	\$ 239,855	\$ 239,855	\$ 177,749	\$ 177,749		
RATE OF RETURN	-1.39%		1.04%		11.36%		10.49%

SSU/SUNSHINE PARKWAY  
 STATEMENT OF WASTEWATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	COMMISSION REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 106,046	\$ 29,484	\$ 135,530	\$(38,124)	\$ 97,406	\$ 51,378	148,784
OPERATING EXPENSES						52.75%	
2 OPERATION AND MAINTENANCE	\$ 41,565	\$ 0	\$ 41,565	\$(36)	\$ 41,529	\$	41,529
3 DEPRECIATION	21,944	0	21,944	(216)	21,728		21,728
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,815	1,298	8,113	(2,057)	6,056	2,312	8,368
6 INCOME TAXES	104	10,873	10,977	(14,151)	(3,174)	18,927	15,753
7 TOTAL OPERATING EXPENSES	\$ 70,428	\$ 12,171	\$ 82,599	\$(16,460)	\$ 66,139	\$ 21,239	87,379
8 OPERATING INCOME	\$ 35,618	\$ 17,313	\$ 52,931	\$(21,664)	\$ 31,267	\$ 30,139	61,406
9 RATE BASE	\$ 629,314	\$ 629,314	\$ 629,314		\$ 634,941	\$ 634,941	\$ 634,941
RATE OF RETURN	5.66%		8.41%		4.92%		9.67%

**RATE SCHEDULE  
 WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: SUNSHINE PARKWAY  
 COUNTY: LAKE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential &amp; General Service</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$7.76	\$9.53	\$6.24	\$35.67
3/4"	\$7.70	\$10.08	\$11.64	\$14.29	\$9.37	\$53.50
1"	\$12.83	\$16.79	\$19.41	\$23.82	\$15.61	\$89.17
1-1/2"	\$25.66	\$33.58	\$38.81	\$47.65	\$31.22	\$178.35
2"	\$41.05	\$53.72	\$62.10	\$76.24	\$49.95	\$285.36
3"	\$82.10	\$107.45	\$124.20	\$152.47	\$99.89	\$570.71
4"	\$128.29	\$167.90	\$194.06	\$238.24	\$156.09	\$891.74
6"	\$256.57	\$335.79	\$388.11	\$476.48	\$312.17	\$1,783.47
8"	\$410.51	\$537.25	\$620.98	\$762.37	\$499.47	\$2,853.56
10"	\$590.11	\$772.31	\$892.66	\$1,095.90	\$717.99	\$4,101.99
Gallage Charge per 1,000	\$1.23	\$1.61	\$2.21	\$2.71	\$1.50	\$1.56

**Typical Residential Bills**

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$14.39	\$17.66	\$10.74	\$40.36
5 M	\$11.28	\$14.76	\$18.81	\$23.08	\$13.74	\$43.49
10 M	\$17.43	\$22.81	\$29.86	\$36.63	\$21.24	\$51.31

**RATE SCHEDULE  
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: SUNSHINE PARKWAY  
 COUNTY: LAKE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>General Service - GS</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$12.67	\$16.21	\$24.13	\$18.26	\$15.25	\$48.66
3/4"	\$19.01	\$24.30	\$36.20	\$27.39	\$22.88	\$72.99
1"	\$31.68	\$40.52	\$60.33	\$45.65	\$38.13	\$121.65
1-1/2"	\$63.37	\$81.05	\$120.64	\$91.29	\$76.27	\$243.30
2"	\$101.39	\$129.68	\$193.02	\$146.06	\$122.02	\$389.28
3"	\$202.77	\$259.35	\$386.03	\$292.12	\$244.03	\$778.56
4"	\$316.83	\$405.24	\$603.18	\$456.44	\$381.30	\$1,216.50
6"	\$633.66	\$810.48	\$1,206.35	\$912.87	\$762.61	\$2,433.00
8"	\$1,013.85	\$1,296.75	\$1,930.17	\$1,460.60	\$1,220.17	\$3,892.80
10"	\$1,457.41	\$1,864.09	\$2,774.61	\$2,099.61	\$1,753.99	\$5,595.90
<b>Gallage Charge per 1,000 (Per 100 cubic ft)</b>	\$4.39	\$5.61	\$6.07	\$4.59	\$5.28	\$2.72
	\$3.28	\$4.20	\$4.54	\$3.43	\$3.95	\$2.03

SSU/TROPICAL ISLES SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 507,781	\$ 0	\$ 507,781	(10,924)	496,857	
2 LAND	1,342	0	1,342	(200)	1,142	
3 NON-USED & USEFUL COMPONENTS	(31,511)	0	(31,511)	(22,605)	(54,116)	
4 ACCUMULATED DEPRECIATION	(110,902)	0	(110,902)	14,295	(96,607)	
5 CIAC	(101,920)	0	(101,920)	0	(101,920)	
6 AMORTIZATION OF CIAC	20,506	0	20,506	(2,548)	17,958	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(1,301)	0	(1,301)	540	(761)	
10 DEFERRED TAXES	(9,426)	0	(9,426)	(1,204)	(10,630)	
11 WORKING CAPITAL ALLOWANCE	6,361	0	6,361	(5,745)	616	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 280,930</b>	<b>\$ 0</b>	<b>\$ 280,930</b>	<b>(28,391)</b>	<b>252,539</b>	

SSU/TROPICAL ISLES STATEMENT OF WASTEWATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-B DOCKET NO. 950495-WS					
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	COMMISSION REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 39,883	\$ 11,131	\$ 51,014	\$(15,804)	\$ 35,210	\$ 64,583	99,793
OPERATING EXPENSES							183.42%
2 OPERATION AND MAINTENANCE	\$ 50,884	\$ 0	\$ 50,884	\$(2,544)	\$ 48,340	\$	48,340
3 DEPRECIATION	11,934	0	11,934	(1,423)	10,511		10,511
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	9,899	(197)	9,702	(1,718)	7,984	2,906	10,890
6 INCOME TAXES	(19,063)	4,370	(14,693)	(3,480)	(18,173)	23,792	5,618
7 TOTAL OPERATING EXPENSES	\$ 53,654	\$ 4,173	\$ 57,827	\$(9,165)	\$ 48,662	\$ 26,698	75,359
8 OPERATING INCOME	\$ (13,771)	\$ 6,958	\$(6,813)	\$(6,639)	\$(13,452)	\$ 37,885	24,433
9 RATE BASE	\$ 280,930	\$ 280,930	\$ 252,539	\$ 252,539	\$ 252,539	\$ 252,539	\$ 252,539
RATE OF RETURN	-4.90%	-2.43%	-5.33%				9.67%

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SCHEDULE NO. 4

**RATE SCHEDULE  
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: TROPICAL ISLES  
 COUNTY: ST. LUCIE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential – Wastewater Only</u></b>						
Flat Rate:	\$13.33	\$17.05	\$38.51	\$15.61	\$16.04	\$37.95



**SSU/TROPICAL PARK  
 SCHEDULE OF WATER RATE BASE  
 INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 2-A  
 DOCKET NO. 950495-WS**

<b>COMPONENT</b>	<b>TEST YEAR PER UTILITY 1995</b>	<b>UTILITY ADJUSTMENTS</b>	<b>ADJUSTED TEST YEAR/ UTILITY 1995</b>	<b>COMMISSION ADJUSTMENTS</b>	<b>COMM. ADJ. TEST YEAR 1994</b>
1 UTILITY PLANT IN SERVICE	\$ 354,114	\$ 0	\$ 354,114	(59,546)	294,568
2 LAND & LAND RIGHTS	2,162	0	2,162	14	2,176
3 NON-USED & USEFUL COMPONENTS	(8,895)	0	(8,895)	1,526	(7,369)
4 ACCUMULATED DEPRECIATION	(87,304)	0	(87,304)	10,898	(76,406)
5 CIAC	(31,770)	0	(31,770)	173	(31,597)
6 AMORTIZATION OF CIAC	7,624	0	7,624	(929)	6,695
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(3,226)	0	(3,226)	1,340	(1,886)
10 DEFERRED TAXES	(5,508)	0	(5,508)	907	(4,601)
11 WORKING CAPITAL ALLOWANCE	12,112	0	12,112	2,037	14,149
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 239,309</b>	<b>\$ 0</b>	<b>\$ 239,309</b>	<b>(43,580)</b>	<b>195,729</b>

**SSU/TROPICAL PARK  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS**

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	COMMISSION REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 76,545	\$ 22,525	\$ 99,070	\$ 23,314	\$ 122,384	\$ 43,984	166,368
OPERATING EXPENSES:						35.94%	
2 OPERATION AND MAINTENANCE	\$ 96,893	\$ 0	\$ 96,893	\$ 16,300	\$ 113,193	\$	113,193
3 DEPRECIATION	17,586	0	17,586	(2,858)	14,728		14,728
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	11,780	872	12,652	184	12,836	1,979	14,815
6 INCOME TAXES	(24,484)	8,353	(16,131)	4,631	(11,500)	16,203	4,703
7 TOTAL OPERATING EXPENSES	\$ 101,775	\$ 9,225	\$ 111,000	\$ 18,257	\$ 129,257	\$ 18,183	147,439
8 OPERATING INCOME	\$ (25,230)	\$ 13,300	\$ (11,930)	\$ 5,057	\$ (6,873)	\$ 25,802	18,929
9 RATE BASE	\$ 239,309	\$	239,309	\$	195,729	\$	195,729
RATE OF RETURN	-10.54%		-4.99%		-3.51%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: TROPICAL PARK  
 COUNTY: OSCEOLA  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b><u>Residential &amp; General Service</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$7.58	\$6.28	\$6.24	\$10.03
3/4"	\$7.70	\$10.08	\$11.37	\$9.43	\$9.37	\$15.05
1"	\$12.83	\$16.79	\$18.94	\$15.71	\$15.61	\$25.08
1 - 1/2"	\$25.66	\$33.58	\$37.88	\$31.40	\$31.22	\$50.16
2"	\$41.05	\$53.72	\$60.60	\$50.25	\$49.95	\$80.25
3"	\$82.10	\$107.45	\$121.20	\$100.49	\$99.89	\$160.51
4"	\$128.29	\$167.90	\$189.38	\$157.02	\$156.09	\$250.79
6"	\$256.57	\$335.79	\$378.76	\$314.04	\$312.17	\$501.59
8"	\$410.51	\$537.25	\$606.01	\$502.47	\$499.47	\$802.54
10"	\$590.11	\$772.31	\$871.14	\$722.30	\$717.99	\$1,153.65
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$3.52</b>	<b>\$2.92</b>	<b>\$1.50</b>	<b>\$3.11</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$18.14	\$15.04	\$10.74	\$19.37
5 M	\$11.28	\$14.76	\$25.18	\$20.88	\$13.74	\$25.59
10 M	\$17.43	\$22.81	\$42.78	\$35.48	\$21.24	\$41.16

SSU/UNIVERSITY SHORES SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 4,927,230	\$ 0	\$ 4,927,230	\$(237,723)	4,689,507
2 LAND & LAND RIGHTS	67,731	0	67,731	89	67,820
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(1,130,264)	0	(1,130,264)	161,124	(969,140)
5 CIAC	(3,547,752)	0	(3,547,752)	38,953	(3,508,799)
6 AMORTIZATION OF CIAC	844,784	0	844,784	(142,373)	702,411
7 ACQUISITION ADJUSTMENTS - NET	(28,398)	0	(28,398)	(860)	(29,258)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(20,094)	0	(20,094)	8,350	(11,744)
10 DEFERRED TAXES	116,246	0	116,246	(158,014)	(41,768)
11 WORKING CAPITAL ALLOWANCE	78,550	0	78,550	(3,138)	75,412
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 1,308,033</b>	<b>\$ 0</b>	<b>\$ 1,308,033</b>	<b>\$(333,592)</b>	<b>974,441</b>

**SSU/UNIVERSITY SHORES  
SCHEDULE OF WASTEWATER RATE BASE  
INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 2-B  
DOCKET NO. 950495-WS**

<b>COMPONENT</b>	<b>TEST YEAR PER UTILITY 1995</b>	<b>UTILITY ADJUSTMENTS</b>	<b>ADJUSTED TEST YEAR/ UTILITY 1995</b>	<b>COMMISSION ADJUSTMENTS</b>	<b>COMM. ADJ. TEST YEAR 1994</b>
1 UTILITY PLANT IN SERVICE	\$ 8,086,317	\$ 0	\$ 8,086,317	(348,072)	7,738,245
2 LAND	594,231	0	594,231	1,083	595,314
3 NON-USED & USEFUL COMPONENTS	(367,676)	0	(367,676)	(154,287)	(521,963)
4 ACCUMULATED DEPRECIATION	(1,927,139)	0	(1,927,139)	313,499	(1,613,640)
5 CIAC	(4,137,807)	0	(4,137,807)	45,850	(4,091,957)
6 AMORTIZATION OF CIAC	986,382	0	986,382	(133,605)	852,777
7 ACQUISITION ADJUSTMENTS - NET	(52,724)	0	(52,724)	(1,598)	(54,322)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(18,793)	0	(18,793)	7,809	(10,984)
10 DEFERRED TAXES	124,801	0	124,801	(256,977)	(132,176)
11 WORKING CAPITAL ALLOWANCE	162,184	0	162,184	(42,229)	119,955
12 OTHER	2,309,387	0	2,309,387	(2,309,387)	0
<b>RATE BASE</b>	<b>\$ 5,759,163</b>	<b>\$ 0</b>	<b>\$ 5,759,163</b>	<b>(2,877,914)</b>	<b>2,881,249</b>

SSU/UNIVERSITY SHORES  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 793,114	\$ 236,048	\$ 1,029,162	\$(314,456)	\$ 714,706	\$ 84,601	\$ 799,307
OPERATING EXPENSES:						11.84%	
2 OPERATION AND MAINTENANCE	\$ 628,404	\$ 0	\$ 628,404	\$(25,112)	\$ 603,292	\$	\$ 603,292
3 DEPRECIATION	40,347	0	40,347	(13,849)	26,498		26,498
4 AMORTIZATION	(860)	0	(860)	0	(860)		(860)
5 TAXES OTHER THAN INCOME	63,165	10,622	73,787	(16,022)	57,765	3,807	61,572
6 INCOME TAXES	(10,518)	86,958	76,440	(93,040)	(16,600)	31,166	14,566
7 TOTAL OPERATING EXPENSES	\$ 720,538	\$ 97,580	\$ 818,118	\$(148,023)	\$ 670,095	\$ 34,973	\$ 705,069
8 OPERATING INCOME	\$ 72,576	\$ 138,468	\$ 211,044	\$(166,433)	\$ 44,611	\$ 49,628	\$ 94,239
9 RATE BASE	\$ 1,308,033	\$ 1,308,033	\$ 1,308,033	\$ 974,441	\$ 974,441		\$ 974,441
RATE OF RETURN	5.55%		16.13%		4.58%		9.67%

**SSU/UNIVERSITY SHORES  
 STATEMENT OF WASTEWATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 3-B  
 DOCKET NO. 950495-WS**

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,700,030	\$ 473,813	\$ 2,173,843	\$(766,378)	\$ 1,407,465	\$ 176,934	\$ 1,584,399
OPERATING EXPENSES						12.57%	
2 OPERATION AND MAINTENANCE	\$ 1,297,474	\$ 0	\$ 1,297,474	\$(337,833)	\$ 959,641	\$	\$ 959,641
3 DEPRECIATION	190,064	0	190,064	(26,230)	163,834		163,834
4 AMORTIZATION	(1,497)	0	(1,497)	57	(1,440)		(1,440)
5 TAXES OTHER THAN INCOME	140,018	18,208	158,226	(42,367)	115,859	7,962	123,821
6 INCOME TAXES	(98,388)	175,750	77,362	(82,648)	(5,286)	65,181	59,895
7 TOTAL OPERATING EXPENSES	\$ 1,527,671	\$ 193,958	\$ 1,721,629	\$(489,021)	\$ 1,232,608	\$ 73,143	\$ 1,305,751
8 OPERATING INCOME	\$ 172,359	\$ 279,855	\$ 452,214	\$(277,357)	\$ 174,857	\$ 103,791	\$ 278,648
9 RATE BASE	\$ 5,759,163	\$ 5,759,163	\$ 5,759,163	\$ 2,881,249	\$ 2,881,249		
RATE OF RETURN	2.99%		7.85%		6.07%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: UNIVERSITY SHORES  
 COUNTY: ORANGE  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential &amp; General Service</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$5.37	\$5.43	\$6.24	\$6.97
3/4"	\$7.70	\$10.08	\$8.05	\$8.14	\$9.37	\$10.45
1"	\$12.83	\$16.79	\$13.42	\$13.56	\$15.61	\$17.42
1-1/2"	\$25.66	\$33.58	\$26.83	\$27.13	\$31.22	\$34.85
2"	\$41.05	\$53.72	\$42.94	\$43.41	\$49.95	\$55.76
3"	\$82.10	\$107.45	\$85.87	\$86.81	\$99.89	\$111.51
4"	\$128.29	\$167.90	\$134.17	\$135.65	\$156.09	\$174.24
6"	\$256.57	\$335.79	\$268.35	\$271.30	\$312.17	\$348.48
8"	\$410.51	\$537.25	\$429.35	\$434.07	\$499.47	\$557.57
10"	\$590.11	\$772.31	\$617.19	\$623.98	\$717.99	\$801.51
<b>Gallage Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$1.27</b>	<b>\$1.29</b>	<b>\$1.50</b>	<b>\$1.19</b>
<b><u>Privats Fire Protection</u></b>						
5/8"x3/4"	---	---	---	---	---	---
3/4"	---	---	---	---	---	---
1"	---	---	---	---	---	---
1-1/2"	---	---	---	---	---	---
2"	\$13.69	\$17.92	N/A	N/A	\$16.66	\$18.59
3"	---	---	---	---	---	---
4"	\$42.76	\$55.96	\$44.73	\$45.22	\$52.03	\$58.08
6"	\$85.53	\$111.94	\$89.44	\$90.43	\$104.06	\$116.16
8"	\$136.84	\$179.09	\$143.11	\$144.69	\$166.49	\$185.86
10"	\$196.70	\$257.43	\$205.73	\$208.00	\$239.32	\$267.17

**Typical Residential Bills**

<b><u>5/8' x 3/4' meter</u></b>						
3 M	\$8.82	\$11.54	\$9.18	\$9.30	\$10.74	\$10.53
5 M	\$11.28	\$14.76	\$11.72	\$11.88	\$13.74	\$12.90
10 M	\$17.43	\$22.81	\$18.07	\$18.33	\$21.24	\$18.83



**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: UNIVERSITY SHORES  
 COUNTY: ORANGE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$15.46	\$14.55	\$15.25	\$16.35
Gallonge Charge per 1,000 Gallonge Cap *	\$3.66 6M	\$4.68 6M	\$3.82 6M	\$3.60 6M	\$4.40 6M	\$4.14 6M
<b>Residential - Wastewater Only</b>						
Fiat Rate:	\$30.01	\$22.09	\$33.57	\$31.58	\$10.78	\$35.80
<b>GEN. PUBLIC AUTH. SS</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$12.67	\$16.21	\$15.46	\$14.55	\$15.25	\$16.35
3/4"	\$19.01	\$24.30	\$23.19	\$21.82	\$22.88	\$24.53
1"	\$31.68	\$40.52	\$38.65	\$36.36	\$38.13	\$40.88
1-1/2"	\$63.37	\$81.05	\$77.30	\$72.73	\$76.27	\$81.75
2"	\$101.39	\$129.68	\$123.67	\$116.36	\$122.02	\$130.80
3"	\$202.77	\$259.35	\$247.35	\$232.72	\$244.03	\$261.60
4"	\$316.83	\$405.24	\$386.48	\$363.63	\$381.30	\$408.75
6"	\$633.66	\$810.48	\$772.96	\$727.25	\$762.61	\$817.50
8"	\$1,013.85	\$1,296.75	\$1,236.73	\$1,163.60	\$1,220.17	\$1,308.00
10"	\$1,457.41	\$1,864.09	\$1,777.81	\$1,672.68	\$1,753.99	\$1,860.25
Gallonge Charge per 1,000 (Per 100 cubic ft)	\$4.39 \$3.28	\$5.61 \$4.20	\$4.58 \$3.43	\$4.31 \$3.22	\$5.28 \$3.95	\$4.97 \$3.72
<u>Typical Residential Bills</u>						
<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$26.92	\$25.35	\$28.45	\$28.77
5 M	\$30.97	\$39.61	\$34.56	\$32.55	\$37.25	\$37.05
6 M (Maximum Bill) *	\$34.63	\$44.29	\$38.38	\$36.15	\$41.65	\$41.19

SSU/VENETIAN VILLAGE SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 160,554	\$ 0	\$ 160,554	\$(39,191)	121,363	
2 LAND & LAND RIGHTS	2,211	0	2,211	3	2,214	
3 NON-USED & USEFUL COMPONENTS	(3,211)	0	(3,211)	(10,360)	(13,571)	
4 ACCUMULATED DEPRECIATION	(39,161)	0	(39,161)	5,814	(33,347)	
5 CIAC	(41,004)	0	(41,004)	812	(40,192)	
6 AMORTIZATION OF CIAC	16,689	0	16,689	(1,233)	15,456	
7 ACQUISITION ADJUSTMENTS - NET	12,279	0	12,279	350	12,629	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(808)	0	(808)	336	(472)	
10 DEFERRED TAXES	285	0	285	(565)	(280)	
11 WORKING CAPITAL ALLOWANCE	2,733	0	2,733	974	3,707	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 110,567</b>	<b>\$ 0</b>	<b>\$ 110,567</b>	<b>\$(43,060)</b>	<b>67,507</b>	

SSU/VENETIAN VILLAGE SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 195,165	\$ 0	\$ 195,165	(\$ 6,831)	188,334	
2 LAND	17,725	0	17,725	2	17,727	
3 NON-USED & USEFUL COMPONENTS	(8,335)	0	(8,335)	(1,510)	(9,845)	
4 ACCUMULATED DEPRECIATION	(110,765)	0	(110,765)	8,815	(101,950)	
5 CIAC	(144,426)	0	(144,426)	175	(144,251)	
6 AMORTIZATION OF CIAC	81,984	0	81,984	(5,009)	76,975	
7 ACQUISITION ADJUSTMENTS - NET	12,279	0	12,279	350	12,629	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(511)	0	(511)	212	(299)	
10 DEFERRED TAXES	(2,419)	0	(2,419)	(1,805)	(4,024)	
11 WORKING CAPITAL ALLOWANCE	3,811	0	3,811	116	3,927	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 44,508</b>	<b>\$ 0</b>	<b>\$ 44,508</b>	<b>(\$ 5,285)</b>	<b>39,223</b>	

SSU/VENETIAN VILLAGE  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	COMMISSION REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 19,530	\$ 5,911	\$ 25,441	\$ 2,498	\$ 27,939	\$ 18,661	46,600
OPERATING EXPENSES:						66.79%	
2 OPERATION AND MAINTENANCE	\$ 21,862	\$ 0	\$ 21,862	\$ 7,792	\$ 29,654	\$	29,654
3 DEPRECIATION	5,524	0	5,524	(1,657)	3,867		3,867
4 AMORTIZATION	339	0	339	(3)	336		336
5 TAXES OTHER THAN INCOME	3,231	208	3,439	368	3,807	840	4,647
6 INCOME TAXES	(6,854)	2,200	(4,654)	(653)	(5,307)	6,874	1,567
7 TOTAL OPERATING EXPENSES	\$ 24,102	\$ 2,408	\$ 26,510	\$ 5,847	\$ 32,357	\$ 7,714	40,071
8 OPERATING INCOME	\$ (4,572)	\$ 3,503	\$ (1,069)	\$ (3,349)	\$ (4,418)	\$ 10,947	6,529
9 RATE BASE	\$ 110,567	\$	110,567	\$	67,507	\$	67,507
RATE OF RETURN	-4.14%		-0.97%		-6.54%		9.67%

SSU/VENETIAN VILLAGE  
 STATEMENT OF WASTEWATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	COMMISSION REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 29,541	\$ 8,241	\$ 37,782	\$ 20,846	\$ 58,628	(15,021)\$	43,607
OPERATING EXPENSES						-25.62%	
2 OPERATION AND MAINTENANCE	\$ 30,485	0 \$	\$ 30,485	933 \$	\$ 31,418	\$	31,418
3 DEPRECIATION	3,772	0	3,772	(502)	3,270		3,270
4 AMORTIZATION	329	0	329	(3)	326		326
5 TAXES OTHER THAN INCOME	3,167	275	3,442	922	4,364	(676)	3,688
6 INCOME TAXES	(4,391)	3,073	(1,318)	7,642	6,324	(5,534)	790
7 TOTAL OPERATING EXPENSES	\$ 33,362	\$ 3,348	\$ 36,710	\$ 8,992	\$ 45,702	(6,209)\$	39,492
8 OPERATING INCOME	\$ (3,821)\$	4,893 \$	1,072 \$	11,854 \$	12,926 \$	(8,811)\$	4,115
9 RATE BASE	\$ 44,508	\$ 44,508	\$ 44,508	\$ 39,223	\$ 39,223		
RATE OF RETURN	-8.58%		2.41%		32.96%		10.49%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: VENETIAN VILLAGE  
 COUNTY: ORANGE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$12.59	\$8.22	\$6.24	\$11.68
3/4"	\$7.70	\$10.08	\$18.89	\$12.33	\$9.37	\$17.53
1"	\$12.83	\$16.79	\$31.47	\$20.55	\$15.61	\$29.21
1-1/2"	\$25.66	\$33.58	\$62.93	\$41.09	\$31.22	\$58.42
2"	\$41.05	\$53.72	\$100.69	\$65.75	\$49.95	\$93.47
3"	\$82.10	\$107.45	\$201.38	\$131.50	\$99.89	\$186.95
4"	\$128.29	\$167.90	\$314.66	\$205.47	\$156.09	\$292.10
6"	\$256.57	\$335.79	\$629.32	\$410.93	\$312.17	\$584.20
8"	\$410.51	\$537.25	\$1,006.92	\$657.49	\$499.47	\$934.73
10"	\$590.11	\$772.31	\$1,447.45	\$945.15	\$717.99	\$1,343.67
<b>Gallonge Charge per 1,000</b>	\$1.23	\$1.61	\$3.23	\$2.11	\$1.50	\$3.30

Typical Residential Bills

<u>5/8" x 3/4" meter</u>						
3 M	\$8.82	\$11.54	\$22.28	\$14.55	\$10.74	\$21.58
5 M	\$11.28	\$14.76	\$28.74	\$18.77	\$13.74	\$28.18
10 M	\$17.43	\$22.81	\$44.89	\$29.32	\$21.24	\$44.69

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: VENETIAN VILLAGE  
 COUNTY: LAKE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
All meter sizes	\$12.67	\$16.21	\$13.17	\$20.94	\$15.25	\$18.07
<b>Gallage Charge per 1,000 Gallage Cap *</b>						
	\$3.66	\$4.68	\$6.68	\$10.62	\$4.40	\$6.26
	6M	6M	6M	6M	6M	6M
<b>Residential - Wastewater Only</b>						
Flat Rate:	\$28.81	\$22.09	\$43.00	\$68.38	\$10.78	\$45.15
<b>Typical Residential Bills</b>						
<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$33.21	\$52.80	\$28.45	\$36.85
5 M	\$30.97	\$39.61	\$46.57	\$74.04	\$37.25	\$49.37
6 M (Maximum Bill) *	\$34.63	\$44.29	\$53.25	\$84.66	\$41.65	\$55.63

SSU/WELAKA/SARATOGA HARBOUR SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 207,975	\$ 0	\$ 207,975	(\$ 8,941)	199,034	
2 LAND & LAND RIGHTS	3,806	0	3,806	3	3,809	
3 NON-USED & USEFUL COMPONENTS	(63,853)	0	(63,853)	(7,716)	(71,569)	
4 ACCUMULATED DEPRECIATION	(63,895)	0	(63,895)	8,640	(55,255)	
5 CIAC	(11,169)	0	(11,169)	225	(10,944)	
6 AMORTIZATION OF CIAC	3,234	0	3,234	(385)	2,849	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(802)	0	(802)	333	(469)	
10 DEFERRED TAXES	(2,966)	0	(2,966)	(539)	(3,505)	
11 WORKING CAPITAL ALLOWANCE	3,398	0	3,398	(382)	3,036	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 75,728</b>	<b>\$ 0</b>	<b>\$ 75,728</b>	<b>(\$ 8,742)</b>	<b>66,986</b>	



SSU/WELAKA/SARATOGA HARBOUR  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 15,343 \$	4,569 \$	19,912 \$	24,383 \$	44,295 \$	(1,738)\$	42,557
OPERATING EXPENSES:						-3.92%	
2 OPERATION AND MAINTENANCE	\$ 27,185 \$	0 \$	27,185 \$	(2,900)\$	24,285 \$	\$	24,285
3 DEPRECIATION	5,509	0	5,509	(694)	4,815		4,815
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	5,565	(1,440)	4,125	697	4,822	(78)	4,744
6 INCOME TAXES	(10,694)	2,318	(8,376)	10,702	2,326	(640)	1,686
7 TOTAL OPERATING EXPENSES	\$ 27,565 \$	878 \$	28,443 \$	7,805 \$	36,248 \$	(718)\$	35,530
8 OPERATING INCOME	\$ (12,222)\$	3,691 \$	(8,531)\$	16,578 \$	8,047 \$	(1,020)\$	7,027
9 RATE BASE	\$ 75,728	\$	75,728	\$	66,986	\$	66,986
RATE OF RETURN	-16.14%		-11.27%		12.01%		10.49%

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SCHEDULE NO. 4

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: WELAKA/SARATOGA HARBOUR  
 COUNTY: PUTNAM  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$5.13	\$6.71	\$12.57	\$15.18	\$6.24	\$9.40
3/4"	\$7.70	\$10.08	\$18.85	\$22.78	\$9.37	\$14.10
1"	\$12.83	\$16.79	\$31.42	\$37.96	\$15.61	\$23.50
1-1/2"	\$25.66	\$33.58	\$62.84	\$75.92	\$31.22	\$47.00
2"	\$41.05	\$53.72	\$100.55	\$121.47	\$49.95	\$75.21
3"	\$82.10	\$107.45	\$201.10	\$242.94	\$99.89	\$150.41
4"	\$128.29	\$167.90	\$314.22	\$379.59	\$156.09	\$235.02
6"	\$256.57	\$335.79	\$628.44	\$759.17	\$312.17	\$470.04
8"	\$410.51	\$537.25	\$1,005.50	\$1,214.68	\$499.47	\$752.07
10"	\$590.11	\$772.31	\$1,445.41	\$1,746.10	\$717.99	\$1,081.10
Gallage Charge per 1,000	\$1.23	\$1.61	\$3.85	\$4.65	\$1.50	\$4.26

Typical Residential Bills

	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Commission Approved Interim (1994)
<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$24.12	\$29.13	\$10.74	\$22.18
5 M	\$11.28	\$14.76	\$31.82	\$38.43	\$13.74	\$30.70
10 M	\$17.43	\$22.81	\$51.07	\$61.68	\$21.24	\$52.00

SSU/WESTMONT SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 61,963	\$ 0	\$ 61,963	(5,293)	56,670	
2 LAND & LAND RIGHTS	440	0	440	3	443	
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0	
4 ACCUMULATED DEPRECIATION	(28,552)	0	(28,552)	2,802	(25,750)	
5 CIAC	(26,025)	0	(26,025)	862	(25,163)	
6 AMORTIZATION OF CIAC	8,101	0	8,101	(1,110)	6,991	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(778)	0	(778)	323	(455)	
10 DEFERRED TAXES	2,732	0	2,732	(1,741)	991	
11 WORKING CAPITAL ALLOWANCE	4,456	0	4,456	(129)	4,327	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 22,337</b>	<b>\$ 0</b>	<b>\$ 22,337</b>	<b>(4,283)</b>	<b>18,054</b>	

SSU/WESTMONT  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	COMMISSION REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 24,497	\$ 7,230	\$ 31,727	\$ 156	\$ 31,883	\$ 9,392	\$ 41,275
OPERATING EXPENSES:						29.46%	
2 OPERATION AND MAINTENANCE	\$ 35,646	\$ 0	\$ 35,646	\$(1,031)	\$ 34,615	\$	\$ 34,615
3 DEPRECIATION	2,372	0	2,372	(417)	1,955		1,955
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,937	325	2,262	(79)	2,183	423	2,606
6 INCOME TAXES	(6,511)	2,663	(3,848)	742	(3,106)	3,460	354
7 TOTAL OPERATING EXPENSES	\$ 33,444	\$ 2,988	\$ 36,432	\$(785)	\$ 35,647	\$ 3,883	\$ 39,529
8 OPERATING INCOME	\$ (8,947)	\$ 4,242	\$(4,705)	\$ 941	\$(3,764)	\$ 5,510	\$ 1,746
9 RATE BASE	\$ 22,337	\$	22,337	\$	18,054	\$	18,054
RATE OF RETURN	-40.05%		-21.06%		-20.85%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: WESTMONT  
 COUNTY: ORANGE  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$5.13	\$6.71	\$8.24	\$7.19	\$6.24	\$10.58
3/4"	\$7.70	\$10.08	\$12.37	\$10.79	\$9.37	\$15.87
1"	\$12.83	\$16.79	\$20.61	\$17.99	\$15.61	\$26.45
1-1/2"	\$25.66	\$33.58	\$41.21	\$35.96	\$31.22	\$52.89
2"	\$41.05	\$53.72	\$65.94	\$57.54	\$49.95	\$84.63
3"	\$82.10	\$107.45	\$131.87	\$115.08	\$99.89	\$169.26
4"	\$128.29	\$167.90	\$206.05	\$179.82	\$156.09	\$264.47
6"	\$256.57	\$335.79	\$412.11	\$359.64	\$312.17	\$528.94
8"	\$410.51	\$537.25	\$659.37	\$575.42	\$499.47	\$846.31
10"	\$590.11	\$772.31	\$947.84	\$827.17	\$717.99	\$1,216.57
Gallonge Charge per 1,000	\$1.23	\$1.61	\$2.25	\$1.96	\$1.50	\$2.04

Typical Residential Bills

<u>5/8" x 3/4" meter</u>						
3 M	\$8.82	\$11.54	\$14.99	\$13.07	\$10.74	\$16.70
5 M	\$11.28	\$14.76	\$19.49	\$16.99	\$13.74	\$20.79
10 M	\$17.43	\$22.81	\$30.74	\$26.79	\$21.24	\$30.99

SSU/WINDSONG SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 166,652	\$ 0	\$ 166,652	\$(7,062)	159,590	
2 LAND & LAND RIGHTS	13,357	0	13,357	3	13,360	
3 NON-USED & USEFUL COMPONENTS	86	0	86	(121)	(35)	
4 ACCUMULATED DEPRECIATION	(39,324)	0	(39,324)	6,548	(32,776)	
5 CIAC	(80,946)	0	(80,946)	113	(80,833)	
6 AMORTIZATION OF CIAC	19,288	0	19,288	(2,262)	17,026	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(624)	0	(624)	259	(365)	
10 DEFERRED TAXES	(2,232)	0	(2,232)	(1,127)	(3,359)	
11 WORKING CAPITAL ALLOWANCE	3,126	0	3,126	127	3,253	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 79,383</b>	<b>\$ 0</b>	<b>\$ 79,383</b>	<b>\$(3,522)</b>	<b>75,861</b>	

SSU/WINDSONG  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	COMMISSION REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 16,791	\$ 5,013	\$ 21,804	\$ 17,521	\$ 39,325	\$ 3,753	43,078
OPERATING EXPENSES:						9.54%	
2 OPERATION AND MAINTENANCE	\$ 25,010	\$ 0	\$ 25,010	\$ 1,014	\$ 26,024	\$	26,024
3 DEPRECIATION	4,879	0	4,879	(432)	4,447		4,447
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,592	228	2,820	583	3,403	169	3,572
6 INCOME TAXES	(7,902)	1,846	(6,056)	6,372	316	1,383	1,698
7 TOTAL OPERATING EXPENSES	\$ 24,579	\$ 2,074	\$ 26,653	\$ 7,537	\$ 34,190	\$ 1,551	35,741
8 OPERATING INCOME	\$ (7,788)	\$ 2,939	\$ (4,849)	\$ 9,984	\$ 5,135	\$ 2,202	7,337
9 RATE BASE	\$ 79,383	\$	\$ 79,383	\$	\$ 75,861	\$	\$ 75,861
RATE OF RETURN	-9.81%		-6.11%		6.77%		9.67%

**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: WINDSONG  
 COUNTY: OSCEOLA  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$9.98	\$10.32	\$6.24	\$13.62
3/4"	\$7.70	\$10.08	\$14.98	\$15.48	\$9.37	\$20.43
1"	\$12.83	\$16.79	\$24.96	\$25.80	\$15.61	\$34.05
1-1/2"	\$25.66	\$33.58	\$49.91	\$51.58	\$31.22	\$68.10
2"	\$41.05	\$53.72	\$79.86	\$82.53	\$49.95	\$108.96
3"	\$82.10	\$107.45	\$159.71	\$165.06	\$99.89	\$217.92
4"	\$128.29	\$167.90	\$249.55	\$257.90	\$156.09	\$340.50
6"	\$256.57	\$335.79	\$499.11	\$515.80	\$312.17	\$681.00
8"	\$410.51	\$537.25	\$798.57	\$825.29	\$499.47	\$1,089.61
10"	\$590.11	\$772.31	\$1,147.95	\$1,186.35	\$717.99	\$1,566.31
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$3.72</b>	<b>\$3.84</b>	<b>\$1.50</b>	<b>\$3.22</b>

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$21.14	\$21.84	\$10.74	\$23.28
5 M	\$11.28	\$14.76	\$28.58	\$29.52	\$13.74	\$29.72
10 M	\$17.43	\$22.81	\$47.18	\$48.72	\$21.24	\$45.83



SSU/WOODMERE SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 1,640,626	\$ 0	\$ 1,640,626	(\$ 109,290)	1,531,336	
2 LAND & LAND RIGHTS	42,972	0	42,972	31	43,003	
3 NON-USED & USEFUL COMPONENTS	0	0	0	(1,364)	(1,364)	
4 ACCUMULATED DEPRECIATION	(799,381)	0	(799,381)	60,129	(739,252)	
5 CIAC	(640,145)	0	(640,145)	6,198	(633,947)	
6 AMORTIZATION OF CIAC	237,874	0	237,874	(15,244)	222,630	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(6,934)	0	(6,934)	2,881	(4,053)	
10 DEFERRED TAXES	(11,472)	0	(11,472)	1,259	(10,213)	
11 WORKING CAPITAL ALLOWANCE	27,182	0	27,182	(1,057)	26,125	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 490,722</b>	<b>\$ 0</b>	<b>\$ 490,722</b>	<b>(\$ 56,457)</b>	<b>434,265</b>	

SSU/WOODMERE SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 2,728,735	\$ 0	\$ 2,728,735	(\$ 66,093)	2,662,642
2 LAND	6,672	0	6,672	30	6,702
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(1,040,954)	0	(1,040,954)	113,724	(927,230)
5 CIAC	(982,838)	0	(982,838)	4,284	(978,554)
6 AMORTIZATION OF CIAC	492,633	0	492,633	(40,878)	451,755
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(6,666)	0	(6,666)	2,770	(3,896)
10 DEFERRED TAXES	(35,217)	0	(35,217)	(9,719)	(44,936)
11 WORKING CAPITAL ALLOWANCE	60,384	0	60,384	(9,002)	51,382
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 1,222,749</b>	<b>\$ 0</b>	<b>\$ 1,222,749</b>	<b>(\$ 4,884)</b>	<b>1,217,865</b>

**SSU/WOODMERE  
STATEMENT OF WATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 3-A  
DOCKET NO. 950495-WS**

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	COMMISSION REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 330,483	\$ 100,336	\$ 430,819	\$(138,998)	\$ 291,821	\$ 40,161	331,982
OPERATING EXPENSES:						13.76%	
2 OPERATION AND MAINTENANCE	\$ 217,454	\$ 0	\$ 217,454	\$(8,455)	\$ 208,999	\$	208,999
3 DEPRECIATION	52,726	0	52,726	(6,371)	46,355		46,355
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	27,352	4,515	31,867	(7,071)	24,796	1,807	26,603
6 INCOME TAXES	162	36,963	37,125	(43,893)	(6,768)	14,795	8,026
7 TOTAL OPERATING EXPENSES	\$ 297,694	\$ 41,478	\$ 339,172	\$(65,790)	\$ 273,382	\$ 16,602	289,984
8 OPERATING INCOME	\$ 32,789	\$ 58,858	\$ 91,647	\$(73,208)	\$ 18,439	\$ 23,559	41,998
9 RATE BASE	\$ 490,722	\$	\$ 490,722	\$	\$ 434,265	\$	\$ 434,265
RATE OF RETURN	6.68%		18.68%		4.25%		9.67%

SSU/WOODMERE  
STATEMENT OF WASTEWATER OPERATIONS  
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B  
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	COMMISSION REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 603,430	\$ 168,180	\$ 771,610	\$(170,442)	\$ 601,168	\$ 112,319	713,487
OPERATING EXPENSES						18.68%	
2 OPERATION AND MAINTENANCE	\$ 483,071	\$ 0	\$ 483,071	\$(72,016)	\$ 411,055	\$	411,055
3 DEPRECIATION	89,091	0	89,091	(4,967)	84,124		84,124
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	73,976	7,568	81,544	(13,057)	68,487	5,054	73,541
6 INCOME TAXES	(45,265)	61,956	16,691	(31,082)	(14,391)	41,377	26,986
7 TOTAL OPERATING EXPENSES	\$ 600,873	\$ 69,524	\$ 670,397	\$(121,122)	\$ 549,275	\$ 46,432	595,707
8 OPERATING INCOME	\$ 2,557	\$ 98,656	\$ 101,213	\$(49,320)	\$ 51,893	\$ 65,887	117,781
9 RATE BASE	\$ 1,222,749	\$ 1,222,749	\$ 1,222,749	\$ 1,217,865	\$ 1,217,865		
RATE OF RETURN	0.21%		8.28%		4.26%		9.67%

**RATE SCHEDULE  
 WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: WOODMERE  
 COUNTY: DUVAL  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$5.13	\$6.71	\$6.02	\$6.00	\$6.24	\$8.22
3/4"	\$7.70	\$10.08	\$9.03	\$8.99	\$9.37	\$12.33
1"	\$12.83	\$16.79	\$15.06	\$14.99	\$15.61	\$20.56
1-1/2"	\$25.66	\$33.58	\$30.11	\$29.98	\$31.22	\$41.11
2"	\$41.05	\$53.72	\$48.18	\$47.97	\$49.95	\$65.78
3"	\$82.10	\$107.45	\$96.35	\$95.93	\$99.89	\$131.56
4"	\$128.29	\$167.90	\$150.55	\$149.90	\$156.09	\$205.56
6"	\$256.57	\$335.79	\$301.11	\$299.79	\$312.17	\$411.11
8"	\$410.51	\$537.25	\$481.77	\$479.67	\$499.47	\$657.78
10"	\$590.11	\$772.31	\$692.55	\$689.53	\$717.99	\$945.55
Gallonge Charge per 1,000	\$1.23	\$1.61	\$1.25	\$1.24	\$1.50	\$1.13

**Typical Residential Bills**

5/8" x 3/4" meter	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Commission Approved Interim (1994)
3 M	\$8.82	\$11.54	\$9.77	\$9.72	\$10.74	\$11.61
5 M	\$11.28	\$14.76	\$12.27	\$12.20	\$13.74	\$13.87
10 M	\$17.43	\$22.81	\$18.52	\$18.40	\$21.24	\$19.52

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: WOODMERE  
 COUNTY: DUVAL  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
All meter sizes	\$12.67	\$16.21	\$14.36	\$14.10	\$15.25	\$19.76
<b>Gallonge Charge per 1,000 Gallonge Cap *</b>						
	\$3.66 6M	\$4.68 6M	\$4.50 6M	\$4.42 6M	\$4.40 6M	\$4.20 6M
<b>General &amp; Multi-family Service – GS, MF</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$12.67	\$16.21	\$14.36	\$14.10	\$15.25	\$19.76
3/4"	\$19.01	\$24.30	\$21.55	\$21.15	\$22.88	\$29.64
1"	\$31.68	\$40.52	\$35.91	\$35.25	\$38.13	\$49.40
1-1/2"	\$63.37	\$81.05	\$71.82	\$70.50	\$76.27	\$98.80
2"	\$101.39	\$129.68	\$114.92	\$112.80	\$122.02	\$158.08
3"	\$202.77	\$259.35	\$229.84	\$225.60	\$244.03	\$316.16
4"	\$316.83	\$405.24	\$359.12	\$352.50	\$381.30	\$494.00
6"	\$633.66	\$810.48	\$718.25	\$705.00	\$762.61	\$988.00
8"	\$1,013.85	\$1,296.75	\$1,149.19	\$1,128.00	\$1,220.17	\$1,580.80
10"	\$1,457.41	\$1,864.09	\$1,651.97	\$1,621.51	\$1,753.99	\$2,272.40
<b>Gallonge Charge per 1,000 (Per 100 cubic ft)</b>						
	\$4.39 \$3.28	\$5.61 \$4.20	\$5.39 \$4.03	\$55.29 \$41.36	\$5.28 \$3.95	\$5.04 \$3.77
<b>Typical Residential Bills</b>						
<b>5/8" x 3/4" meter</b>						
3 M	\$23.65	\$30.25	\$27.86	\$27.36	\$28.45	\$32.36
5 M	\$30.97	\$39.61	\$36.86	\$36.20	\$37.25	\$40.76
6 M (Maximum Bill) *	\$34.63	\$44.29	\$41.36	\$40.62	\$41.65	\$44.96

**SSU/WOOTENS  
 SCHEDULE OF WATER RATE BASE  
 INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 2-A  
 DOCKET NO. 950495-WS**

<b>COMPONENT</b>	<b>TEST YEAR PER UTILITY 1995</b>	<b>UTILITY ADJUSTMENTS</b>	<b>ADJUSTED TEST YEAR/ UTILITY 1995</b>	<b>COMMISSION ADJUSTMENTS</b>	<b>COMM. ADJ. TEST YEAR 1994</b>
1 UTILITY PLANT IN SERVICE	\$ 23,322	\$ 0	\$ 23,322	(12,728)	10,594
2 LAND & LAND RIGHTS	71	0	71	1	72
3 NON-USED & USEFUL COMPONENTS	(718)	0	(718)	(48)	(766)
4 ACCUMULATED DEPRECIATION	(4,369)	0	(4,369)	828	(3,541)
5 CIAC	(3,592)	0	(3,592)	225	(3,367)
6 AMORTIZATION OF CIAC	765	0	765	(122)	643
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(125)	0	(125)	52	(73)
10 DEFERRED TAXES	368	0	368	110	478
11 WORKING CAPITAL ALLOWANCE	1,009	0	1,009	(104)	905
12 OTHER	0	0	0	0	0
<b>RATE BASE</b>	<b>\$ 16,731</b>	<b>\$ 0</b>	<b>\$ 16,731</b>	<b>(11,786)</b>	<b>4,945</b>

**SSU/WOOTENS  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94**

**SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS**

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	COMMISSION REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 2,226	\$ 677	\$ 2,903	\$ 3,991	\$ 6,894	\$ 2,180	9,074
OPERATING EXPENSES:						31.63%	
2 OPERATION AND MAINTENANCE	\$ 8,071	\$ 0	\$ 8,071	(\$ 830)	\$ 7,241	\$	7,241
3 DEPRECIATION	1,061	0	1,061	(606)	455		455
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	519	26	545	147	692	98	790
6 INCOME TAXES	(3,233)	251	(2,982)	2,289	(693)	803	110
7 TOTAL OPERATING EXPENSES	\$ 6,418	\$ 277	\$ 6,695	\$ 1,000	\$ 7,695	\$ 901	8,596
8 OPERATING INCOME	\$ (4,192)	\$ 400	\$ (3,792)	\$ 2,991	(\$ 801)	\$ 1,279	478
9 RATE BASE	\$ 16,731	\$	16,731	\$	4,945	\$	4,945
RATE OF RETURN	-25.06%		-22.66%		-16.19%		9.67%



**RATE SCHEDULE  
WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: WOOTENS  
 COUNTY: PUTNAM  
 TEST YEAR ENDED: December 31, 1994

**Monthly Rates**

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Commission Approved Interim (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>	
<b><u>Residential</u></b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$15.27	\$13.19	\$6.24	\$8.50
3/4"	\$7.70	\$10.08	\$22.92	\$19.78	\$9.37	\$12.75
1"	\$12.83	\$16.79	\$38.19	\$32.98	\$15.61	\$21.25
1-1/2"	\$25.66	\$33.58	\$76.37	\$65.94	\$31.22	\$42.50
2"	\$41.05	\$53.72	\$122.19	\$105.51	\$49.95	\$67.99
3"	\$82.10	\$107.45	\$244.38	\$211.02	\$99.89	\$135.99
4"	\$128.29	\$167.90	\$381.84	\$329.72	\$156.09	\$212.48
6"	\$256.57	\$335.79	\$763.68	\$659.43	\$312.17	\$424.96
8"	\$410.51	\$537.25	\$1,221.88	\$1,055.09	\$499.47	\$679.93
10"	\$590.11	\$772.31	\$1,756.46	\$1,516.69	\$717.99	\$977.40
<b>Gallonge Charge per 1,000</b>	<b>\$1.23</b>	<b>\$1.61</b>	<b>\$6.92</b>	<b>\$5.97</b>	<b>\$1.50</b>	<b>\$4.35</b>

**Typical Residential Bills**

<b><u>5/8" x 3/4" meter</u></b>						
3 M	\$8.82	\$11.54	\$36.03	\$31.10	\$10.74	\$21.55
5 M	\$11.28	\$14.76	\$49.87	\$43.04	\$13.74	\$30.25
10 M	\$17.43	\$22.81	\$84.47	\$72.89	\$21.24	\$52.00

SSU/ZEPHYR SHORES SCHEDULE OF WATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-A DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 238,464	\$ 0	\$ 238,464	(20,914)	217,550	
2 LAND & LAND RIGHTS	3,016	0	3,016	13	3,029	
3 NON-USED & USEFUL COMPONENTS	(4,148)	0	(4,148)	(1,795)	(5,943)	
4 ACCUMULATED DEPRECIATION	(76,118)	0	(76,118)	11,551	(64,567)	
5 CIAC	(66,791)	0	(66,791)	788	(66,003)	
6 AMORTIZATION OF CIAC	20,363	0	20,363	(1,714)	18,649	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(2,876)	0	(2,876)	1,195	(1,681)	
10 DEFERRED TAXES	2,010	0	2,010	(6,049)	(4,039)	
11 WORKING CAPITAL ALLOWANCE	10,595	0	10,595	1,582	12,177	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 124,515</b>	<b>\$ 0</b>	<b>\$ 124,515</b>	<b>(15,343)</b>	<b>109,172</b>	

SSU/ZEPHYR SHORES SCHEDULE OF WASTEWATER RATE BASE INTERIM TEST YEAR ENDED 12/31/94			SCHEDULE NO. 2-B DOCKET NO. 950495-WS			
COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	
1 UTILITY PLANT IN SERVICE	\$ 490,166	\$ 0	\$ 490,166	(26,830)	463,336	
2 LAND	47,405	0	47,405	12	47,417	
3 NON-USED & USEFUL COMPONENTS	(47,774)	0	(47,774)	(698)	(48,472)	
4 ACCUMULATED DEPRECIATION	(111,602)	0	(111,602)	24,164	(87,438)	
5 CIAC	(120,694)	0	(120,694)	700	(119,994)	
6 AMORTIZATION OF CIAC	39,384	0	39,384	(5,410)	33,974	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(2,864)	0	(2,864)	1,190	(1,674)	
10 DEFERRED TAXES	(3,564)	0	(3,564)	(5,908)	(9,472)	
11 WORKING CAPITAL ALLOWANCE	12,662	0	12,662	(965)	11,697	
12 OTHER	0	0	0	0	0	
<b>RATE BASE</b>	<b>\$ 303,119</b>	<b>\$ 0</b>	<b>\$ 303,119</b>	<b>(13,745)</b>	<b>289,374</b>	

SSU/ZEPHYR SHORES  
 STATEMENT OF WATER OPERATIONS  
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A  
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	COMMISSION REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 53,741	\$ 16,085	\$ 69,826	\$(10,469)	\$ 59,357	\$ 71,130	130,487
OPERATING EXPENSES:						119.63%	
2 OPERATION AND MAINTENANCE	\$ 84,757	\$ 0	\$ 84,757	\$ 12,659	\$ 97,416	\$	97,416
3 DEPRECIATION	12,314	0	12,314	(1,770)	10,544		10,544
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,418	677	7,095	(804)	6,291	3,201	9,492
6 INCOME TAXES	(22,075)	5,944	(16,131)	(7,596)	(23,727)	26,204	2,477
7 TOTAL OPERATING EXPENSES	\$ 81,414	\$ 6,621	\$ 88,035	\$ 2,489	\$ 90,524	\$ 29,405	119,929
8 OPERATING INCOME	\$ (27,673)	\$ 9,464	\$(18,209)	\$(12,958)	\$(31,167)	\$ 41,725	10,558
9 RATE BASE	\$ 124,515	\$	124,515	\$	109,172	\$	109,172
RATE OF RETURN	-22.22%		-14.62%		-28.55%		9.67%

SSU/ZEPHYR SHORES STATEMENT OF WASTEWATER OPERATIONS INTERIM TEST YEAR ENDED 12/31/94		SCHEDULE NO. 3-B DOCKET NO. 950495-WS						
DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1994	REVENUE INCREASE	COMMISSION REVENUE REQUIREMENT	
1 OPERATING REVENUES	\$ 115,246 \$	32,168 \$	147,414 \$	(59,745)\$	87,669 \$	73,169 \$	160,838	
OPERATING EXPENSES						83.46%		
2 OPERATION AND MAINTENANCE	\$ 101,293 \$	0 \$	101,293 \$	(7,717)\$	93,576 \$	\$	93,576	
3 DEPRECIATION	18,780	0	18,780	(1,855)	16,925		16,925	
4 AMORTIZATION	0	0	0	0	0		0	
5 TAXES OTHER THAN INCOME	15,463	630	16,093	(3,912)	12,181	3,293	15,474	
6 INCOME TAXES	(14,625)	12,166	(2,459)	(17,618)	(20,077)	26,955	6,878	
7 TOTAL OPERATING EXPENSES	\$ 120,911 \$	12,796 \$	133,707 \$	(31,102)\$	102,605 \$	30,247 \$	132,853	
8 OPERATING INCOME	\$ (5,665)\$	19,372 \$	13,707 \$	(28,643)\$	(14,936)\$	42,922 \$	27,986	
9 RATE BASE	\$ 303,119	\$ 303,119	\$ 303,119	\$ 289,374	\$ 289,374	\$ 289,374	\$ 289,374	
RATE OF RETURN	-1.87%		4.52%		-5.16%		9.67%	

ORDER NO. PSC-96-0125-FOF-WS  
 DOCKET NO. 950495-WS  
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SCHEDULE NO. 4

**RATE SCHEDULE  
 WATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: ZEPHYR SHORES  
 COUNTY: PASCO  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential &amp; General Service</b>						
<b>Base Facility Charge:</b>						
<b>Meter Size:</b>						
5/8"x3/4"	\$5.13	\$6.71	\$11.63	\$5.93	\$6.24	\$5.78
3/4"	\$7.70	\$10.08	\$17.44	\$8.89	\$9.37	\$8.67
1"	\$12.83	\$16.79	\$29.07	\$14.82	\$15.61	\$14.45
1 - 1/2"	\$25.66	\$33.58	\$58.14	\$29.64	\$31.22	\$28.91
2"	\$41.05	\$53.72	\$93.02	\$47.42	\$49.95	\$46.25
3"	\$82.10	\$107.45	\$186.04	\$94.84	\$99.89	\$92.50
4"	\$128.29	\$167.90	\$290.69	\$148.19	\$156.09	\$144.53
6"	\$256.57	\$335.79	\$581.39	\$296.37	\$312.17	\$289.07
8"	\$410.51	\$537.25	\$930.22	\$474.20	\$499.47	\$462.50
10"	\$590.11	\$772.31	\$1,339.16	\$682.66	\$717.99	\$664.85
Gallonge Charge per 1,000	\$1.23	\$1.61	\$5.25	\$2.68	\$1.50	\$4.62

Typical Residential Bills

<b>5/8" x 3/4" meter</b>						
3 M	\$8.82	\$11.54	\$27.38	\$13.97	\$10.74	\$19.65
5 M	\$11.28	\$14.76	\$37.88	\$19.33	\$13.74	\$28.89
10 M	\$17.43	\$22.81	\$64.13	\$32.73	\$21.24	\$52.00

**RATE SCHEDULE  
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.  
 SYSTEM: ZEPHYR SHORES  
 COUNTY: PASCO  
 TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Commission Approved Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	
<b>Residential</b>						
Base Facility Charge:						
Meter Size:						
All meter sizes	\$12.67	\$16.21	\$18.69	\$11.86	\$15.25	\$10.80
Gallonge Charge per 1,000 Gallonge Cap *	\$3.66 6M	\$4.68 6M	\$4.63 6M	\$2.94 6M	\$4.40 6M	\$8.89 6M
<b>General Service -- GS</b>						
Base Facility Charge:						
Meter Size:						
5/8"x3/4"	\$12.67	\$16.21	\$18.69	\$11.86	\$15.25	\$10.80
3/4"	\$19.01	\$24.30	\$28.04	\$17.80	\$22.88	\$16.20
1"	\$31.68	\$40.52	\$46.73	\$29.66	\$38.13	\$27.00
1-1/2"	\$63.37	\$81.05	\$93.44	\$59.32	\$76.27	\$54.00
2"	\$101.39	\$129.68	\$149.50	\$94.91	\$122.02	\$86.40
3"	\$202.77	\$259.35	\$299.01	\$189.81	\$244.03	\$172.80
4"	\$316.83	\$405.24	\$467.20	\$296.58	\$381.30	\$270.00
6"	\$633.66	\$810.48	\$934.39	\$593.16	\$762.61	\$540.00
8"	\$1,013.85	\$1,296.75	\$1,495.03	\$949.06	\$1,220.17	\$864.00
10"	\$1,457.41	\$1,864.09	\$2,149.10	\$1,364.27	\$1,753.99	\$1,242.00
Gallonge Charge per 1,000 (Per 100 cubic ft)	\$4.39 \$3.28	\$5.61 \$4.20	\$5.55 \$4.15	\$3.53 \$2.64	\$5.28 \$3.95	\$10.67 \$7.98
<u>Typical Residential Bills</u>						
5/8" x 3/4" meter						
3 M	\$23.65	\$30.25	\$32.58	\$20.68	\$28.45	\$37.47
5 M	\$30.97	\$39.61	\$41.84	\$26.56	\$37.25	\$55.24
6 M (Maximum Bill) *	\$34.63	\$44.29	\$46.47	\$29.50	\$41.65	\$64.13