EXHIBIT FLL-6
BOOK 7 OF 13
REBUTTAL TESTIMONY

RATE SCHEDULES AND SUPPORTING DATA ASSOCIATED WITH STAFF PROPOSED RATE DESIGNS

Containing Detailed 1996 Water Rate Base and Operating Income For Uniform Plants

HOLIDAY HEIGHTS - MARCO SHORES

PROJECTED TEST YEAR ENDED 12/31/96

DOCUMENT NUMBER-DATE
03419 MAR 21 96
FPSC-RECORDS/REPORTING

EXHIBIT FLL-6
BOOK 7 OF 13
REBUTTAL TESTIMONY

DETAILED 1996 WATER RATE BASE AND OPERATING INCOME FOR UNIFORM PLANTS HOLIDAY HEIGHTS - MARCO SHORES

TABLE OF CONTENTS

PLANT NAME	COUNTY	SCHEDULE A	SCHEDULE B
Holiday Heights	Orange	1 - 48	49 - 78
Imperial Mobile Terrace	Lake	79 - 126	127 - 156
Intercession City	Osceola	157 - 204	205 - 234
Interlachen Lakes/Park Manor	Putnam	235 - 282	283 - 312
Jungle Den	Volusia	313 - 360	361 - 390
Keystone Heights	Clay	391 - 438	439 - 468
Kingswood	Brevard	469 - 516	517 - 546
Lake Ajay Estates	Osceola	547 - 594	595 - 624
Lake Brantley	Seminole	625 - 672	673 - 702
Lake Conway Park	Orange	703 - 750	751 - 780
Lake Harriet Estates	Seminole	781 - 828	829 - 858
Lakeview Villas	Clay	859 - 906	907 - 936
Leilani Heights	Martin	937 - 984	985 - 1014
Leisure Lakes	Highlands	1015 - 1062	1063 - 1092
Marco Shores	Collier	1093 - 1140	1141 - 1170

SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	112,316	0	112,316	A-5 (W)
2	Utility Land & Land Rights	4,059	0	4,059	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(35,441)	0	(35,441)	A-9 (W)
6	CIAC	(15,600)	0	(15,600)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	9,678	0	9,678	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(397)	0	(397)	Vol. II
13	Deferred Taxes	(2,106)	0	(2,106)	C-7 (W)
14	*Working Capital Allowance*	2,301	0	2,301	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	74,810	0	74,810	

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	**F. CIAC:**			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	**SUBTOTAL**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			0
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		66,746
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		2,016
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		2,016
15	**12/31/92 Balance**		68,762
16			
17			
18	1993 Additions		0
19	1993 Retirements		2,000
20	1993 Adjustments	General Plant Allocation True-up	431
21	1993 Net Additions		(1,569)
22	**12/31/93 Balance**		67,193
23			
24			
25	1994 Additions		47,077
26	1994 Retirements		237
27	1994 Adjustments		0
28	1994 Net Additions		46,841
29	**12/31/94 Balance**		114,034
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(84)
32	1995 Additions		2,137
33	1995 Retirements		88
34	1995 Adjustments		0
35	1995 Net Additions		2,049
36	**12/31/95 Balance**		116,019
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(597)
39	1996 Additions		1,745
40	1996 Retirements		7
41	1996 Adjustments		0
42	1996 Net Additions		1,738
43	**12/31/96 Balance**		117,160

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

6/15/95 8:27 AM A04W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Net Additions 12/31/95 - 12/31/96 Gross	(4) Retirements	(5) Net	(6) 1996 PLANT IN SERVICE Balance Per Books 12/31/96	(7) Utility Adjustments	(8) Adjusted Balance 12/31/96	(9) 1996 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	2,728	0	0	0	2,728	0	2,728	2,728	0	2,728
4	339.1 Other Plant & Miscellaneous	35	0	0	0	35	0	35	35	0	35
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	3,906	0	0	0	3,906	0	3,906	3,906	0	3,906
7	304.2 Structures & Improvements	1,372	0	0	0	1,372	0	1,372	1,372	0	1,372
8	305.2 Collecting & Impounding reservoirs	4	0	0	0	4	0	4	4	0	4
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	4,300	0	0	0	4,300	0	4,300	4,300	0	4,300
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	11	0	0	0	11	0	11	11	0	11
13	310.2 Power Generation Equipment	5	0	0	0	5	0	5	5	0	5
14	311.2 Pumping Equipment	835	0	0	0	835	0	835	835	0	835
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	1	0	0	0	1	0	1	1	0	1
18	304.3 Structures & Improvements	335	0	0	0	335	0	335	335	0	335
19	320.3 Water Treatment Equipment	25,490	0	0	0	25,490	0	25,490	25,490	0	25,490
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	254	0	254	254	0	254	127	0	127
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	1	0	0	0	1	0	1	1	0	1
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	47,464	0	0	0	47,464	0	47,464	47,464	0	47,464
26	331.4 Transmission & Distribution	10,982	0	0	0	10,982	0	10,982	10,982	0	10,982
27	333.4 Services	2,678	237	0	237	2,915	0	2,915	2,796	0	2,796
28	334.4 Meters & Meter Installation	5,196	445	0	445	5,641	0	5,641	5,418	0	5,418
29	335.4 Hydrants	1,641	0	0	0	1,641	0	1,641	1,641	0	1,641
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	151	0	0	0	151	0	151	151	0	151
33	304.5 Structures & Improvements	1,539	13	(7)	6	1,546	0	1,546	1,543	0	1,543
34	340.5 Office Furniture & Equipment	954	0	0	0	954	0	954	954	0	954
35	340.51 Computer Equipment	2,247	482	0	482	2,729	0	2,729	2,539	0	2,539
36	341.5 Transportation Equipment	1,426	65	0	65	1,490	0	1,490	1,465	0	1,465
37	342.5 Stores Equipment	14	0	0	0	14	0	14	14	0	14
38	343.5 Tools, Shop & Garage Equipment	520	20	0	20	539	0	539	532	0	532
39	344.5 Laboratory Equipment	473	15	0	15	488	0	488	482	0	482
40	345.5 Power Operated Equipment	479	215	0	215	694	0	694	609	0	609
41	346.5 Communication Equipment	276	0	0	0	276	0	276	276	0	276
42	347.5 Miscellaneous Equipment	124	0	0	0	124	0	124	124	0	124
43	348.5 Other Tangible Plant	234	0	0	0	234	0	234	234	0	234
44	**INTANGIBLE PLANT**	2,763	0	0	0	2,763	0	2,763	2,763	0	2,763
45	**SUPPLY & PUMPING**	10,433	0	0	0	10,433	0	10,433	10,433	0	10,433
46	**WATER TREATMENT PLANT**	25,826	254	0	254	26,080	0	26,080	25,953	0	25,953
47	**TRANSMISSION & DISTRIBUTION**	67,962	682	0	682	68,644	0	68,644	68,303	0	68,303
48	**GENERAL PLANT**	8,437	809	(7)	803	9,240	0	9,240	8,923	0	8,923
49	**TOTAL PLANT IN SERVICE**	115,421	1,745	(7)	1,738	117,160	0	117,160	116,376	0	116,376
50	**LAND & LAND RIGHTS**	4,059	0	0	0	4,059	0	4,059	4,059	0	4,059
51	**TOTAL PIS LESS LAND**	111,362	1,745	(7)	1,738	113,100	0	113,100	112,316	0	112,316

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728	0	2,728
4	339.1 Other Plant & Miscellaneous	35	35	35	35	35	35	35	35	35	35	35	35	35	0	35
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	3,906	3,906	3,906	3,906	3,906	3,906	3,906	3,906	3,906	3,906	3,906	3,906	3,906	0	3,906
7	304.2 Structures & Improvements	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	0	1,372
8	305.2 Collecting & Impounding reservoirs	4	4	4	4	4	4	4	4	4	4	4	4	4	0	4
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	0	4,300
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	11	11	11	11	11	11	11	11	11	11	11	11	11	0	11
13	310.2 Power Generation Equipment	5	5	5	5	5	5	5	5	5	5	5	5	5	0	5
14	311.2 Pumping Equipment	835	835	835	835	835	835	835	835	835	835	835	835	835	0	835
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
18	304.3 Structures & Improvements	335	335	335	335	335	335	335	335	335	335	335	335	335	0	335
19	320.3 Water Treatment Equipment	25,490	25,490	25,490	25,490	25,490	25,490	25,490	25,490	25,490	25,490	25,490	25,490	25,490	0	25,490
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	21	42	63	85	106	127	148	169	190	212	233	254	254	127
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	47,464	47,464	47,464	47,464	47,464	47,464	47,464	47,464	47,464	47,464	47,464	47,464	47,464	0	47,464
26	331.4 Transmission & Distribution	10,982	10,982	10,982	10,982	10,982	10,982	10,982	10,982	10,982	10,982	10,982	10,982	10,982	0	10,982
27	333.4 Services	2,678	2,697	2,717	2,737	2,757	2,776	2,796	2,816	2,836	2,855	2,875	2,895	2,915	237	2,796
28	334.4 Meters & Meter Installation	5,196	5,233	5,270	5,307	5,344	5,381	5,418	5,455	5,492	5,529	5,567	5,604	5,641	445	5,418
29	335.4 Hydrants	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	1,641	0	1,641
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	151	151	151	151	151	151	151	151	151	151	151	151	151	0	151
33	304.5 Structures & Improvements	1,539	1,544	1,545	1,546	1,546	1,546	1,541	1,541	1,541	1,542	1,543	1,544	1,546	6	1,543
34	340.5 Office Furniture & Equipment	954	954	954	954	954	954	954	954	954	954	954	954	954	0	954
35	340.51 Computer Equipment	2,247	2,439	2,453	2,493	2,501	2,508	2,555	2,563	2,571	2,610	2,648	2,690	2,729	482	2,539
36	341.5 Transportation Equipment	1,426	1,451	1,453	1,459	1,460	1,461	1,467	1,468	1,469	1,474	1,480	1,485	1,490	65	1,465
37	342.5 Stores Equipment	14	14	14	14	14	14	14	14	14	14	14	14	14	0	14
38	343.5 Tools, Shop & Garage Equipment	520	528	528	530	530	530	532	533	533	535	536	538	539	20	532
39	344.5 Laboratory Equipment	473	479	479	481	481	481	483	483	483	484	486	487	488	15	482
40	345.5 Power Operated Equipment	479	564	571	588	592	595	616	620	623	641	658	676	694	215	609
41	346.5 Communication Equipment	276	276	276	276	276	276	276	276	276	276	276	276	276	0	276
42	347.5 Miscellaneous Equipment	124	124	124	124	124	124	124	124	124	124	124	124	124	0	124
43	348.5 Other Tangible Plant	234	234	234	234	234	234	234	234	234	234	234	234	234	0	234
44	**INTANGIBLE PLANT**	2,763	2,763	2,763	2,763	2,763	2,763	2,763	2,763	2,763	2,763	2,763	2,763	2,763	0	2,763
45	**SUPPLY & PUMPING**	10,433	10,433	10,433	10,433	10,433	10,433	10,433	10,433	10,433	10,433	10,433	10,433	10,433	0	10,433
46	**WATER TREATMENT PLANT**	25,826	25,847	25,869	25,890	25,911	25,932	25,953	25,974	25,995	26,017	26,038	26,059	26,080	254	25,953
47	**TRANSMISSION & DISTRIBUTION**	67,962	68,019	68,076	68,133	68,189	68,246	68,303	68,360	68,417	68,473	68,530	68,587	68,644	682	68,303
48	**GENERAL PLANT**	8,437	8,758	8,793	8,849	8,862	8,876	8,947	8,961	8,974	9,048	9,104	9,174	9,240	803	8,923
49	**TOTAL PLANT IN SERVICE**	115,421	115,821	115,923	116,067	116,159	116,250	116,400	116,491	116,582	116,726	116,868	117,016	117,160	1,736	116,376
50	**LAND & LAND RIGHTS**	4,059	4,059	4,059	4,059	4,059	4,059	4,059	4,059	4,059	4,059	4,059	4,059	4,059	0	4,059
51	**TOTAL PIS LESS LAND**	111,362	111,761	111,864	112,008	112,099	112,190	112,340	112,431	112,522	112,667	112,809	112,956	113,100	1,736	112,316

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	21	21	21	21	21	21	21	21	21	21	21	21	254	127
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	20	20	20	20	20	20	20	20	20	20	20	20	237	118
28	334.4 Meters & Meter Installation	37	37	37	37	37	37	37	37	37	37	37	37	445	222
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	5	0	1	0	0	(5)	0	0	1	1	1	1	6	4
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	181	15	39	8	8	47	8	8	39	38	41	39	482	292
36	341.5 Transportation Equipment	26	2	5	1	1	6	1	1	5	5	6	5	65	39
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	8	1	2	0	0	2	0	0	2	2	2	2	20	12
39	344.5 Laboratory Equipment	8	0	1	0	0	1	0	0	1	1	1	1	15	8
40	345.5 Power Operated Equipment	85	7	18	4	4	21	4	4	18	17	18	18	215	130
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	21	21	21	21	21	21	21	21	21	21	21	21	254	127
47	**TRANSMISSION & DISTRIBUTION**	57	57	57	57	57	57	57	57	57	57	57	57	682	340
48	**GENERAL PLANT**	321	25	66	13	13	72	13	13	66	64	70	66	803	486
49	**TOTAL NET ADDITIONS**	399	103	144	91	91	150	91	91	144	142	148	144	1,738	953
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	399	103	144	91	91	150	91	91	144	142	148	144	1,738	953

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	21	21	21	21	21	21	21	21	21	21	21	21	254	127
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	20	20	20	20	20	20	20	20	20	20	20	20	237	118
28	334.4 Meters & Meter Installation	37	37	37	37	37	37	37	37	37	37	37	37	445	222
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	5	0	1	0	0	1	0	0	1	1	1	1	13	6
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	191	15	39	8	8	47	8	8	39	38	41	39	482	292
36	341.5 Transportation Equipment	26	2	5	1	1	6	1	1	5	5	6	5	65	39
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	8	1	2	0	0	2	0	0	2	2	2	2	20	12
39	344.5 Laboratory Equipment	6	0	1	0	0	1	0	0	1	1	1	1	15	9
40	345.5 Power Operated Equipment	85	7	18	4	4	21	4	4	18	17	19	18	215	130
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	21	21	21	21	21	21	21	21	21	21	21	21	254	127
47	**TRANSMISSION & DISTRIBUTION**	57	57	57	57	57	57	57	57	57	57	57	57	682	340
48	**GENERAL PLANT**	321	25	66	13	13	79	13	13	66	64	70	66	809	490
49	**TOTAL GROSS ADDITIONS**	399	103	144	91	91	157	91	91	144	142	148	144	1,745	957
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	399	103	144	91	91	157	91	91	144	142	148	144	1,745	957

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	7	0	0	0	0	0	0	7	4
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	7	0	0	0	0	0	0	7	4
49	**TOTAL RETIREMENTS**	0	0	0	0	0	7	0	0	0	0	0	0	7	4
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	7	0	0	0	0	0	0	7	4

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	2,728	0.00%	0
4	339.1 Other Plant & Miscellaneous	35	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	3,906	0.00%	0
7	304.2 Structures & Improvements	1,372	0.00%	0
8	305.2 Collecting & Impounding reservoirs	4	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	4,300	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	11	0.00%	0
13	310.2 Power Generation Equipment	5	0.00%	0
14	311.2 Pumping Equipment	835	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	1	0.00%	0
18	304.3 Structures & Improvements	335	0.00%	0
19	320.3 Water Treatment Equipment	25,490	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	127	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	1	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	47,484	0.00%	0
26	331.4 Transmission & Distribution	10,982	0.00%	0
27	333.4 Services	2,796	0.00%	0
28	334.4 Meters & Meter Installation	5,418	0.00%	0
29	335.4 Hydrants	1,641	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	151	0.00%	0
33	304.5 Structures & Improvements	1,543	0.00%	0
34	340.5 Office Furniture & Equipment	954	0.00%	0
35	340.51 Computer Equipment	2,539	0.00%	0
36	341.5 Transportation Equipment	1,465	0.00%	0
37	342.5 Stores Equipment	14	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	532	0.00%	0
39	344.5 Laboratory Equipment	482	0.00%	0
40	345.5 Power Operated Equipment	609	0.00%	0
41	346.5 Communication Equipment	276	0.00%	0
42	347.5 Miscellaneous Equipment	124	0.00%	0
43	348.5 Other Tangible Plant	234	0.00%	0
44	**INTANGIBLE PLANT**	2,763	0.00%	0
45	**SUPPLY & PUMPING**	10,433	0.00%	0
46	**WATER TREATMENT PLANT**	25,953	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	68,303	0.00%	0
48	**GENERAL PLANT**	8,923	0.00%	0
49	**TOTAL PLANT IN SERVICE**	116,376	0.00%	0
50	**LAND & LAND RIGHTS**	4,059	0.00%	0
51	**TOTAL PIS LESS LAND**	112,316	0.00%	0

6/15/95 9:38 AM A05W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	0	0	0	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	0	0	0	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	0	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		25,108
10	Utility Adjustment to ordered balance (1)		(661)
11	1992 Additions		1,589
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		1,589
15	**12/31/92 Balance**		26,036
16			
17			
18	1993 Additions		1,955
19	1993 Retirements		2,000
20	1993 Adjustments	General Plant Allocation True-up	141
21	1993 Net Additions		96
22	**12/31/93 Balance**		26,132
23			
24			
25	1994 Additions		3,439
26	1994 Retirements		237
27	1994 Adjustments		0
28	1994 Net Additions		3,202
29	**12/31/94 Balance**		29,335
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(28)
32	1995 Additions		4,231
33	1995 Retirements		88
34	1995 Adjustments		0
35	1995 Net Additions		4,143
36	**12/31/95 Balance**		33,450
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(171)
39	1996 Additions		4,332
40	1996 Retirements		7
41	1996 Adjustments		0
42	1996 Net Additions		4,325
43	**12/31/96 Balance**		37,604

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	546	68	614	0	614	580	0	580
4	339.1 Other Plant & Miscellaneous	7	1	8	0	8	8	0	8
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	486	42	528	0	528	507	0	507
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	973	143	1,116	0	1,116	1,044	0	1,044
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1	0	1	0	1	1	0	1
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	(1,728)	42	(1,686)	0	(1,686)	(1,707)	0	(1,707)
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	72	10	82	0	82	77	0	77
19	320.3 Water Treatment Equipment	15,629	1,160	16,789	0	16,789	16,209	0	16,209
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	5	5	0	5	3	0	3
22	TRANSMISSION & DISTRIBUTION								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	2,563	1,282	3,845	0	3,845	3,204	0	3,204
26	331.4 Transmission & Distribution	6,304	256	6,560	0	6,560	6,432	0	6,432
27	333.4 Services	1,381	70	1,451	0	1,451	1,416	0	1,416
28	334.4 Meters & Meter Installation	2,851	271	3,122	0	3,122	2,986	0	2,986
29	335.4 Hydrants	175	36	211	0	211	193	0	193
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	348	32	380	0	380	364	0	364
34	340.5 Office Furniture & Equipment	440	64	504	0	504	472	0	472
35	340.51 Computer Equipment	1,032	423	1,455	0	1,455	1,244	0	1,244
36	341.5 Transportation Equipment	1,053	244	1,297	0	1,297	1,175	0	1,175
37	342.5 Stores Equipment	5	1	6	0	6	5	0	5
38	343.5 Tools, Shop & Garage Equipment	269	33	302	0	302	285	0	285
39	344.5 Laboratory Equipment	70	32	102	0	102	86	0	86
40	345.5 Power Operated Equipment	489	51	540	0	540	514	0	514
41	346.5 Communication Equipment	129	28	157	0	157	143	0	143
42	347.5 Miscellaneous Equipment	31	8	39	0	39	35	0	35
43	348.5 Other Tangible Plant	154	23	177	0	177	165	0	165
44	INTANGIBLE PLANT	553	69	622	0	622	587	0	587
45	SUPPLY & PUMPING	(268)	227	(41)	0	(41)	(155)	0	(155)
46	WATER TREATMENT PLANT	15,701	1,175	16,876	0	16,876	16,288	0	16,288
47	TRANSMISSION & DISTRIBUTION	13,274	1,915	15,189	0	15,189	14,231	0	14,231
48	GENERAL PLANT	4,019	939	4,958	0	4,958	4,489	0	4,489
49	TOTAL ACCUMULATED DEPRECIATION	33,279	4,325	37,604	0	37,604	35,441	0	35,441

6/15/95 9:47 AM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	546	552	558	564	570	576	578	584	590	596	602	608	614	68	580
4	339.1 Other Plant & Miscellaneous	7	7	7	7	7	7	8	8	8	8	8	8	8	1	8
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	486	490	494	498	502	506	504	508	512	516	520	524	528	42	507
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	973	985	997	1,009	1,021	1,033	1,044	1,056	1,068	1,080	1,092	1,104	1,118	143	1,044
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	(1,728)	(1,724)	(1,720)	(1,716)	(1,712)	(1,708)	(1,710)	(1,706)	(1,702)	(1,698)	(1,694)	(1,690)	(1,686)	42	(1,707)
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	72	73	74	75	76	77	76	77	78	79	80	81	82	10	77
19	320.3 Water Treatment Equipment	15,829	15,726	15,823	15,920	16,017	16,114	16,207	16,304	16,401	16,498	16,595	16,692	16,789	1,160	16,209
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	5	5	5	5	5	5	5	5	3
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	2,583	2,670	2,777	2,884	2,991	3,098	3,203	3,310	3,417	3,524	3,631	3,738	3,845	1,282	3,204
26	331.4 Transmission & Distribution	6,304	6,325	6,346	6,367	6,388	6,409	6,434	6,455	6,476	6,497	6,518	6,539	6,560	256	6,432
27	333.4 Services	1,381	1,387	1,393	1,399	1,405	1,411	1,415	1,421	1,427	1,433	1,439	1,445	1,451	70	1,416
28	334.4 Meters & Meter Installation	2,851	2,874	2,897	2,920	2,943	2,966	2,984	3,007	3,030	3,053	3,076	3,099	3,122	271	2,986
29	335.4 Hydrants	175	178	181	184	187	190	193	196	199	202	205	208	211	36	193
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	348	351	354	357	360	363	362	365	368	371	374	377	380	32	364
34	340.5 Office Furniture & Equipment	440	445	450	455	460	465	474	479	484	489	494	499	504	64	472
35	340.51 Computer Equipment	1,032	1,067	1,102	1,137	1,172	1,207	1,245	1,280	1,315	1,350	1,385	1,420	1,455	423	1,244
36	341.5 Transportation Equipment	1,053	1,073	1,093	1,113	1,133	1,153	1,177	1,197	1,217	1,237	1,257	1,277	1,297	244	1,175
37	342.5 Stores Equipment	5	5	5	5	5	5	6	6	6	6	6	6	6	1	5
38	343.5 Tools, Shop & Garage Equipment	269	272	275	278	281	284	284	287	290	293	296	299	302	33	285
39	344.5 Laboratory Equipment	70	73	76	79	82	85	84	87	90	93	96	99	102	32	86
40	345.5 Power Operated Equipment	489	493	497	501	505	509	516	520	524	528	532	536	540	51	514
41	346.5 Communication Equipment	129	131	133	135	137	139	145	147	149	151	153	155	157	28	143
42	347.5 Miscellaneous Equipment	31	32	33	34	35	36	33	34	35	36	37	38	39	8	35
43	348.5 Other Tangible Plant	154	156	158	160	162	164	165	167	169	171	173	175	177	23	165
44	**INTANGIBLE PLANT**	553	559	565	571	577	583	586	592	598	604	610	616	622	69	587
45	**SUPPLY & PUMPING**	(268)	(248)	(228)	(208)	(188)	(168)	(161)	(141)	(121)	(101)	(81)	(61)	(41)	227	(155)
46	**WATER TREATMENT PLANT**	15,701	15,799	15,897	15,995	16,093	16,191	16,288	16,386	16,484	16,582	16,680	16,778	16,876	1,175	16,288
47	**TRANSMISSION & DISTRIBUTION**	13,274	13,434	13,594	13,754	13,914	14,074	14,229	14,389	14,549	14,709	14,869	15,029	15,189	1,915	14,231
48	**GENERAL PLANT**	4,019	4,097	4,175	4,253	4,331	4,409	4,490	4,568	4,646	4,724	4,802	4,880	4,958	939	4,489
49	**TOTAL WATER ACCUM. DEPR.**	33,279	33,641	34,003	34,365	34,727	35,089	35,432	35,794	36,156	36,518	36,880	37,242	37,604	4,325	35,441

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	6	6	6	6	6	2	6	6	6	6	6	6	68	34
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	1	0	0	0	0	0	0	1	1
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	4	4	4	4	4	(2)	4	4	4	4	4	4	42	21
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	12	12	12	12	12	11	12	12	12	12	12	12	143	71
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	4	4	4	4	4	(2)	4	4	4	4	4	4	42	21
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
19	320.3 Water Treatment Equipment	97	97	97	97	97	93	97	97	97	97	97	97	1,160	580
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	5	0	0	0	0	0	0	5	3
22	**TRANSMISSION & DISTRIBUTION**														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	107	107	107	107	107	105	107	107	107	107	107	107	1,282	641
26	331.4 Transmission & Distribution	21	21	21	21	21	25	21	21	21	21	21	21	256	128
27	333.4 Services	6	6	6	6	6	4	6	6	6	6	6	6	70	35
28	334.4 Meters & Meter Installation	23	23	23	23	23	18	23	23	23	23	23	23	271	135
29	335.4 Hydrants	3	3	3	3	3	3	3	3	3	3	3	3	36	18
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
34	340.5 Office Furniture & Equipment	5	5	5	5	5	9	5	5	5	5	5	5	64	32
35	340.51 Computer Equipment	35	35	35	35	35	38	35	35	35	35	35	35	423	212
36	341.5 Transportation Equipment	20	20	20	20	20	24	20	20	20	20	20	20	244	122
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	3	3	3	3	3	0	3	3	3	3	3	3	33	16
39	344.5 Laboratory Equipment	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
40	345.5 Power Operated Equipment	4	4	4	4	4	7	4	4	4	4	4	4	51	26
41	346.5 Communication Equipment	2	2	2	2	2	6	2	2	2	2	2	2	28	14
42	347.5 Miscellaneous Equipment	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
43	348.5 Other Tangible Plant	2	2	2	2	2	1	2	2	2	2	2	2	23	11
44	**INTANGIBLE PLANT**	6	6	6	6	6	3	6	6	6	6	6	6	69	35
45	**SUPPLY & PUMPING**	20	20	20	20	20	7	20	20	20	20	20	20	227	113
46	**WATER TREATMENT PLANT**	98	98	98	98	98	97	98	98	98	98	98	98	1,175	588
47	**TRANSMISSION & DISTRIBUTION**	160	160	160	160	160	155	160	160	160	160	160	160	1,915	957
48	**GENERAL PLANT**	78	78	78	78	78	81	78	78	78	78	78	78	939	470
49	**TOTAL NET ADDITIONS**	362	362	362	362	362	343	362	362	362	362	362	362	4,325	2,163

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	6	6	6	6	6	2	6	6	6	6	6	6	68	34
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	1	0	0	0	0	0	0	1	1
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	4	4	4	4	4	(2)	4	4	4	4	4	4	42	21
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	12	12	12	12	12	11	12	12	12	12	12	12	143	71
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	4	4	4	4	4	(2)	4	4	4	4	4	4	42	21
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
19	320.3 Water Treatment Equipment	97	97	97	97	97	93	97	97	97	97	97	97	1,160	580
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	5	0	0	0	0	0	0	5	3
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	107	107	107	107	107	105	107	107	107	107	107	107	1,282	641
26	331.4 Transmission & Distribution	21	21	21	21	21	25	21	21	21	21	21	21	256	128
27	333.4 Services	6	6	6	6	6	4	6	6	6	6	6	6	70	35
28	334.4 Meters & Meter Installation	23	23	23	23	23	18	23	23	23	23	23	23	271	136
29	335.4 Hydrants	3	3	3	3	3	3	3	3	3	3	3	3	36	18
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	3	3	3	3	3	6	3	3	3	3	3	3	39	20
34	340.5 Office Furniture & Equipment	5	5	5	5	5	9	5	5	5	5	5	5	64	32
35	340.51 Computer Equipment	35	35	35	35	35	39	35	35	35	35	35	35	429	212
36	341.5 Transportation Equipment	20	20	20	20	20	24	20	20	20	20	20	20	244	122
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	3	3	3	3	3	0	3	3	3	3	3	3	33	16
39	344.5 Laboratory Equipment	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
40	345.5 Power Operated Equipment	4	4	4	4	4	7	4	4	4	4	4	4	51	26
41	346.5 Communication Equipment	2	2	2	2	2	6	2	2	2	2	2	2	28	14
42	347.5 Miscellaneous Equipment	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
43	348.5 Other Tangible Plant	2	2	2	2	2	1	2	2	2	2	2	2	23	11
44	**INTANGIBLE PLANT**	6	6	6	6	6	3	6	6	6	6	6	6	69	35
45	**SUPPLY & PUMPING**	20	20	20	20	20	7	20	20	20	20	20	20	227	113
46	**WATER TREATMENT PLANT**	98	98	98	98	98	97	98	98	98	98	98	98	1,175	586
47	**TRANSMISSION & DISTRIBUTION**	160	160	160	160	160	155	160	160	160	160	160	160	1,915	957
48	**GENERAL PLANT**	78	78	78	78	78	66	78	78	78	78	78	78	946	474
49	**TOTAL GROSS ADDITIONS**	362	362	362	362	362	350	362	362	362	362	362	362	4,332	2,167

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	7	0	0	0	0	0	0	7	4
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	7	0	0	0	0	0	0	7	4
49	**TOTAL RETIREMENTS**	0	0	0	0	0	7	0	0	0	0	0	0	7	4

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	580	0.00%	0
4	339.1 Other Plant & Miscellaneous	8	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	507	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	1,044	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	1	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	(1,707)	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	77	0.00%	0
19	320.3 Water Treatment Equipment	16,209	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	3	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	3,204	0.00%	0
26	331.4 Transmission & Distribution	6,432	0.00%	0
27	333.4 Services	1,416	0.00%	0
28	334.4 Meters & Meter Installation	2,986	0.00%	0
29	335.4 Hydrants	193	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	364	0.00%	0
34	340.5 Office Furniture & Equipment	472	0.00%	0
35	340.51 Computer Equipment	1,244	0.00%	0
36	341.5 Transportation Equipment	1,175	0.00%	0
37	342.5 Stores Equipment	5	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	285	0.00%	0
39	344.5 Laboratory Equipment	86	0.00%	0
40	345.5 Power Operated Equipment	514	0.00%	0
41	346.5 Communication Equipment	143	0.00%	0
42	347.5 Miscellaneous Equipment	35	0.00%	0
43	348.5 Other Tangible Plant	165	0.00%	0
44	**INTANGIBLE PLANT**	587	0.00%	0
45	**SUPPLY & PUMPING**	(155)	0.00%	0
46	**WATER TREATMENT PLANT**	16,288	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	14,231	0.00%	0
48	**GENERAL PLANT**	4,489	0.00%	0
49	**TOTAL**	35,441	0.00%	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Avs. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	Description	(1)	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		15,600
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		15,600
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments		0
21	1993 Net Additions		0
22	**12/31/93 Balance**		15,600
23			
24			
25	1994 Additions		0
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		0
29	**12/31/94 Balance**		15,600
30			
31			
32	1995 Additions		0
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		0
36	**12/31/95 Balance**		15,600
37			
38			
39	1996 Additions		0
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		0
43	**12/31/96 Balance**		15,600

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) 1996 CONTRIBUTIONS IN AID OF CONSTRUCTION Balance Per Books 12/31/95	(3) Net Additions	(4) Balance Per Books 12/31/96	(5) Utility Adjustments	(6) Adjusted Balance 12/31/96	(7) 1996 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1996 NON-USED & USEFUL Percentage	(11) Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	15,600	0	15,600	0	15,600	15,600	0	15,600	0.00%	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	15,600	0	15,600	0	15,600	15,600	0	15,600	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	0	15,800
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL WATER CIAC	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	15,800	0	15,800

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**	8,005
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	390
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	390
15	**12/31/92 Balance**	8,395
16		
17		
18	1993 Additions	381
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	381
22	**12/31/93 Balance**	8,776
23		
24		
25	1994 Additions	362
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	362
29	**12/31/94 Balance**	9,138
30		
31		
32	1995 Additions	360
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	360
36	**12/31/95 Balance**	9,498
37		
38		
39	1996 Additions	360
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	360
43	**12/31/96 Balance**	9,858

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

6/15/95 12:27 PM A13W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	9,498	360	9,858	0	9,858	9,678	0	9,678	0.00%	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	9,498	360	9,858	0	9,858	9,678	0	9,678	0.00%	0

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

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Ave. Utility Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	9,498	9,528	9,558	9,588	9,618	9,648	9,678	9,708	9,738	9,768	9,798	9,828	9,858	360	9,678
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	9,498	9,528	9,558	9,588	9,618	9,648	9,678	9,708	9,738	9,768	9,798	9,828	9,858	360	9,678

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	30	30	30	30	30	30	30	30	30	30	30	30	360	180
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	30	30	30	30	30	30	30	30	30	30	30	30	360	180

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	30	30	30	30	30	30	30	30	30	30	30	30	360	180
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	30	30	30	30	30	30	30	30	30	30	30	30	360	180

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-14 (W)

Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	TOTAL	195,498,804	100.00%		9.85%	
10						
11						
12				**PRESENT ANNUAL AFUDC RATE =**	see below	(b)
13						
14				**PROPOSED ANNUAL AFUDC RATE =**	9.85%	(c)
15						
16				**PROPOSED MONTHLY AFUDC RATE =**	0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	TOTAL	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/15/95 1:39 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
					PRESENT	PROPOSED	
LINE NO.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
					PRESENT	PROPOSED	
	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
	Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
	Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
	Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
	River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
	River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
	Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
	Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
	Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
	Silver Lake Est./Wastem	W	Lake	930423	10.63%	9.85%	0.785953%
	Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
	Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
	South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
	St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
	Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
	Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
	Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
	Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
	Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
	Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
	University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
	Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
	Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
	Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
	Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
	Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
	Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
	Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

	FPSC REGULATED NON-UNIFORM PLANTS				AFUDC RATES		
					PRESENT	PROPOSED	
	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
	Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
	Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
	Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
	Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
	Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
	Lakeside	W	Citrus		N/A	9.85%	0.785953%
	Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
	Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
	Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
	Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
	Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
	Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
	Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

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

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,918	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,483,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,348)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	58,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Deferred Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,290	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,894,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,868	985,050	965,107	1,054,323	912,627	769,357	769,357	742,087	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	663,740	1,096,263	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,903
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(149,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,156	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,399	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,570,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,536,467	372,975,675	373,750,421	375,355,869	377,280,346	382,356,286	333,672,218
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,298	7,027,998
6															
7	GROSS UTILITY PLANT	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(82,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,308,183)	(96,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment In Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,236	1,354,450	1,350,036	1,383,198
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,858,940	6,114,057	4,507,685	3,965,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,294,896	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,483,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,376	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,674)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,855)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	89,145	62,820	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,968	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,446,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,805	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,562
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,862
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,634,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,085	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	336,725,565	341,050,416	342,857,860	341,347,177	343,468,022	333,207,923

Note: May not cr[illegible] due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,282,458	12,288,458	13,160,458	9,969,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,448	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,698	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,486,000	1,468,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,783,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,574	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,861	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

6/15/95 1:41 PM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EQUITY CAPITAL AND LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(298,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,958	114,310,867	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,582,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,366,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,865,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,861,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,987	340,921,505	338,725,565	341,050,416	342,857,860	341,347,177	343,469,022	333,207,923

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:							
2	Water Sales	10,408	0	10,408	6,504	16,912	62.49%	B-4(W),B-3(W)
3	Other Revenue	165	0	165	0	165		B-4(W)
4	TOTAL OPERATING REVENUES	10,573	0	10,573	6,504	17,077		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	14,365	671	15,036	0	15,036		B-5(W)
7	Depreciation net of CIAC Amort	3,972	0	3,972	0	3,972		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	1,810	29	1,838	293 (A)	2,131		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(5,417)	(270)	(5,687)	2,396 (B)	(3,291)		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	14,729	430	15,159	2,689	17,848		
12	NET OPERATING INCOME	(4,156)	(430)	(4,586)	3,815	(771)		
13	RATE BASE	74,810	0	74,810		74,810		A-1(W)
14	RATE OF RETURN	(5.56%)		(6.13%)		(1.03%)		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	10,408	0	10,408	20,975		31,383	201.53%	B-4(W),B-3(W)
3	Other Revenue	165	0	165	0		165		B-4(W)
4	**TOTAL OPERATING REVENUES**	10,573	0	10,573	20,975		31,548		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	14,365	671	15,036	0		15,036		B-5(W)
7	Depreciation net of CIAC Amort	3,972	0	3,972	0		3,972		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	1,810	29	1,838	944	(A)	2,782		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(5,417)	(270)	(5,687)	7,727	(B)	2,040		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	14,729	430	15,159	8,671		23,830		
12	**NET OPERATING INCOME**	(4,156)	(430)	(4,586)	12,304		7,718		
13	**RATE BASE**	74,810	0	74,810			74,810		A-1(W)
14	**RATE OF RETURN**	(5.56%)		(6.13%)			10.32%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVFNUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTEL

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-16.05%	D-1(W)	
3	Rate of Return (%)	10.32%	-1.03%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	74,810	74,810	A-1(W)	
6	Required / Requested Income (L3 x L5)	7,718	(771)		
7	Adjusted Income Under Present Rates	(4,586)	(4,586)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	12,304	3,815		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	20,031	6,211		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	20,975	6,504		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	20,031	6,211		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	7,727	2,396		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	944	293		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	12,304	3,815		B-1(W)1/3,2/3

Notes:

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

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

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

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

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	150	
11			
12	3. Conservation Program Expenses	105	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	201	
15			
16	5. Conservation Elasticity Adjustment	(69)	
17			
18	6. Hewitt Study Expenses	284	
19			
20	7.	0	
21			
22		671	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	29	
37			
38	2.	0	
39			
40	3.	0	
41			
42	4.	0	
43			
44		29	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(270)	
47			
48	2.	0	
49			
50		(270)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	430	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	Account No. and Description	(1)	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**				
2	460 Unmetered Water Revenue		0	0	0
3	461.1 Metered - Residential		10,408	0	10,408
4	461.2 Metered - Commercial		0	0	0
5	461.3 Metered - Industrial		0	0	0
6	461.4 Metered - Public Authority		0	0	0
7	461.5 Metered - Multi-Family		0	0	0
8	Subtotal Water Sales		10,408	0	10,408
9	**OTHER WATER SALES:**				
10	462.1 Public Fire Protection		0	0	0
11	462.2 Private Fire Protection		0	0	0
12	464 Other Sales - Public Authorities		0	0	0
13	465 Irrigation Customers		0	0	0
14	466 Sales for Resale		0	0	0
15	467 Interdepartmental Sales		0	0	0
16	475 Unbilled Revenues		0	0	0
17	Subtotal Other Water Sales		0	0	0
18	**TOTAL WATER SALES**		10,408	0	10,408
19	**OTHER WATER REVENUES:**				
20	470 Forfeited Discounts		0	0	0
21	471 Misc. service Revenues		165	0	165
22	472 Rents From Water Property		0	0	0
23	473 Interdepartmental Rents		0	0	0
24	474 Other Water Revenues		0	0	0
25	**TOTAL OTHER WATER REVENUES**		165	0	165
26	**TOTAL PRESENT WATER OPERATING REVENUES**		10,573	0	10,573

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.		(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601	Salaries & Wages - Employees	5,968	358	6,325	3,989	190	4,179	546	56	602	1,433	111	1,544
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits (1)	1,491	18	1,510	997	0	997	136	8	144	358	11	369
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	743	(54)	689	717	(57)	660	2	0	2	24	3	27
6	616	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	153	(12)	141	153	(12)	141	0	0	0	0	0	0
8	620	Materials & Supplies	1,765	17	1,782	1,670	0	1,670	29	3	32	66	14	80
9	631	Contractual Services - Eng.	11	0	11	0	0	0	0	0	0	11	0	11
10	632	Contractual Services - Acct.	58	0	58	0	0	0	0	0	0	58	0	58
11	633	Contractual Services - Legal	35	0	35	0	0	0	0	0	0	35	0	35
12	634	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	1,890	240	2,130	1,799	198	1,997	0	0	0	91	42	133
14	641	Rental of Real Building/Real Property	52	8	60	0	0	0	0	0	0	52	8	60
15	642	Rental of Equipment	3	1	5	1	0	1	0	0	0	2	1	4
16	650	Transportation Expense	352	4	356	306	0	306	21	3	23	26	1	27
17	656	Insurance - Vehicle	40	0	40	0	0	0	0	0	0	40	0	40
18	657	Insurance - General Liability	82	17	99	0	0	0	0	0	0	82	17	99
19	658	Insurance - Workman's Comp (2)	102	1	103	68	0	68	9	1	10	25	0	25
20	659	Insurance - Other	8	0	8	0	0	0	0	0	0	8	0	8
21	660	Advertising Expense	9	8	17	0	0	0	0	0	0	9	8	17
22	666	Reg. Comm. Exp. - Rate Case Amort.	242	0	242	0	0	0	0	0	0	242	0	242
23	667	Reg. Comm. Exp. - Other	19	0	19	0	0	0	0	0	0	19	0	19
24	670	Bad Debt Expense	71	8	79	0	0	0	71	8	79	0	0	0
25	675	Miscellaneous Expenses	1,270	57	1,327	686	0	686	179	10	190	405	47	451
26		TOTAL WATER O & M EXPENSES	14,365	671	15,036	10,386	319	10,705	994	88	1,082	2,986	264	3,250

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	492	449	519	501	510	500	504	504	491	506	490	502	5,967	358	6,325
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	123	112	130	125	127	125	126	126	123	126	122	125	1,491	18	1,509
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	70	61	61	61	61	61	61	61	61	61	61	61	743	(54)	689
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	51	0	0	0	0	0	0	51	0	0	51	153	(12)	141
8	620.1-.8 Materials & Supplies	43	24	551	381	41	24	40	24	40	534	40	24	1,765	17	1,782
9	631.1-.8 Contractual Services - Eng.	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11
10	632.1-.8 Contractual Services - Acct.	5	5	5	5	5	5	5	5	5	5	5	5	58	0	58
11	633.1-.8 Contractual Services - Legal	3	3	3	3	3	3	3	3	3	3	3	3	35	0	35
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	34	34	262	1,054	34	34	35	35	264	35	35	35	1,890	240	2,130
14	641.1-.8 Rental of Real Building/Real Property	4	4	4	4	4	4	4	4	4	4	4	4	52	8	60
15	642.1-.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	3	1	4
16	650.1-.8 Transportation Expense	29	29	29	29	29	29	29	29	29	29	29	29	352	4	356
17	656.1-.8 Insurance - Vehicle	3	3	3	3	3	3	3	3	3	3	3	3	40	0	40
18	657.1-.8 Insurance - General Liability	7	6	7	7	7	7	7	7	7	7	7	7	82	17	99
19	658.1-.8 Insurance - Workman's Comp (2)	8	8	9	9	9	9	9	9	8	9	8	9	102	1	103
20	659.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8
21	660.1-.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	9	8	17
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	20	19	21	21	20	20	20	20	20	20	20	20	242	0	242
23	667.1-.8 Reg. Comm. Exp. - Other	2	2	2	2	2	2	2	2	2	2	2	2	19	0	19
24	670.1-.8 Bad Debt Expense	6	5	6	6	6	6	6	6	6	6	6	6	71	8	79
25	675.1-.8 Miscellaneous Expenses	107	103	112	108	108	108	104	104	103	105	103	104	1,270	57	1,327
26	TOTAL WATER O & M EXPENSES	959	920	1,727	2,322	972	942	962	945	1,224	1,459	941	992	14,363	671	15,034

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	328	295	350	333	343	335	337	337	328	338	328	337	3,989	190	4,179
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	82	74	87	83	86	84	84	84	82	84	82	84	997	0	997
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	66	59	59	59	59	59	59	59	59	59	59	59	717	(57)	660
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	51	0	0	0	0	0	0	51	0	0	51	153	(12)	141
8	620.1-.6 Materials & Supplies	35	16	543	373	33	16	32	16	32	526	32	16	1,670	0	1,670
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	26	27	255	1,046	26	26	27	27	257	27	27	27	1,799	198	1,997
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
16	650.1-.6 Transportation Expense	25	25	25	25	25	25	25	25	25	25	25	25	306	0	306
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workmen's Comp (2)	6	5	6	6	6	6	6	6	6	6	6	6	68	0	68
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	59	57	62	58	58	59	55	55	55	56	55	55	686	0	686
26	TOTAL WATER DIRECT O & M EXPENSES	630	609	1,387	1,983	637	611	626	610	895	1,121	614	661	10,386	319	10,705

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmens Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 4 0f 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	46	42	46	46	46	45	47	46	45	47	45	46	546	56	602
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	11	10	12	11	11	11	12	12	11	12	11	12	136	8	144
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	2	2	2	2	2	2	2	2	2	2	2	2	29	3	32
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	2	2	2	2	2	2	2	2	2	2	2	2	21	3	23
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	1	1	1	1	1	1	1	1	1	1	1	1	9	1	10
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	6	5	6	6	6	6	6	6	6	6	6	6	71	8	79
25	675.7 Miscellaneous Expenses	15	14	15	15	15	15	15	15	15	15	15	15	179	10	190
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	83	76	84	83	84	83	85	84	82	85	82	84	994	88	1,082

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name		(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	118	113	123	122	121	119	120	120	119	121	117	119	1,433	111	1,544
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	29	28	31	31	30	30	30	30	30	30	29	30	358	11	369
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	2	2	2	2	2	2	2	2	2	2	2	2	24	3	27
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	5	5	6	6	6	5	6	6	5	6	5	5	66	14	80
9	631.8	Contractual Services - Eng.	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11
10	632.8	Contractual Services - Acct.	5	5	5	5	5	5	5	5	5	5	5	5	58	0	58
11	633.8	Contractual Services - Legal	3	3	3	3	3	3	3	3	3	3	3	3	35	0	35
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	7	7	8	8	8	8	8	8	8	8	7	8	91	42	133
14	641.8	Rental of Real Building/Real Property	4	4	4	4	4	4	4	4	4	4	4	4	52	8	60
15	642.8	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	1	4
16	650.8	Transportation Expense	2	2	2	2	2	2	2	2	2	2	2	2	26	1	27
17	656.8	Insurance - Vehicle	3	3	3	3	3	3	3	3	3	3	3	3	40	0	40
18	657.8	Insurance - General Liability	7	6	7	7	7	7	7	7	7	7	7	7	82	17	99
19	658.8	Insurance - Workman's Comp (2)	2	2	2	2	2	2	2	2	2	2	2	2	25	0	25
20	659.8	Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8
21	660.8	Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	9	8	17
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	20	19	21	21	20	20	20	20	20	20	20	20	242	0	242
23	667.8	Reg. Comm. Exp. - Other	2	2	2	2	2	2	2	2	2	2	2	2	19	0	19
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	33	32	35	35	34	34	34	34	34	34	33	34	405	47	451
26	**TOTAL WATER ALLOCATED A & G EXPENSES**		245	235	256	255	251	248	251	251	248	253	244	248	2,986	264	3,250

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 6 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No. and Name		1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	5,830	342	(205)	5,968	0	48	25	0	0	284	358	6,325
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	1,448	44	0	1,491	0	12	6	0	0	0	18	1,510
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	746	0	(3)	743	0	3	0	0	(57)	0	(54)	689
6	616.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8	Chemicals	150	3	0	153	0	0	0	0	(12)	0	(12)	141
8	620.1-.8	Materials & Supplies	1,740	34	(10)	1,765	0	6	8	3	0	0	17	1,782
9	631.1-.8	Contractual Services - Eng.	12	0	(1)	11	0	0	0	0	0	0	0	11
10	632.1-.8	Contractual Services - Acct.	63	1	(6)	58	0	0	0	0	0	0	0	58
11	633.1-.8	Contractual Services - Legal	38	1	(4)	35	0	0	0	0	0	0	0	35
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	1,863	36	(9)	1,890	0	15	27	198	0	0	240	2,130
14	641.1-.8	Rental of Real Building/Real Property	56	1	(5)	52	0	8	0	0	0	0	8	60
15	642.1-.8	Rental of Equipment	3	0	(0)	3	0	1	0	0	0	0	1	5
16	650.1-.8	Transportation Expense	350	7	(5)	352	0	4	0	0	0	0	4	356
17	656.1-.8	Insurance - Vehicle	43	1	(4)	40	0	0	0	0	0	0	0	40
18	657.1-.8	Insurance - General Liability	89	2	(9)	82	0	17	0	0	0	0	17	99
19	658.1-.8	Insurance - Workman's Comp (2)	104	(2)	0	102	0	1	0	0	0	0	1	103
20	659.1-.8	Insurance - Other	9	0	(1)	8	0	0	0	0	0	0	0	8
21	660.1-.8	Advertising Expense	10	0	(1)	9	0	0	8	0	0	0	8	17
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	160	0	82	242	0	0	0	0	0	0	0	242
23	667.1-.8	Reg. Comm. Exp. - Other	21	0	(2)	19	0	0	0	0	0	0	0	19
24	670.1-.8	Bad Debt Expense	77	0	(6)	71	0	8	0	0	0	0	8	79
25	675.1-.8	Miscellaneous Expenses	1,305	25	(60)	1,270	0	27	30	0	0	0	57	1,327
26	**TOTAL WATER O & M EXPENSES**		14,118	495	(248)	14,365	0	150	105	201	(69)	284	671	15,036

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%. A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	3,767	221	0	3,989	0	0	0	0	0	190	190	4,179
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	936	61	0	997	0	0	0	0	0	0	0	997
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	717	0	0	717	0	0	0	0	(57)	0	(57)	660
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	150	3	0	153	0	0	0	0	(12)	0	(12)	141
8	620.1-.6 Materials & Supplies	1,638	32	0	1,670	0	0	0	0	0	0	0	1,670
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	1,764	34	0	1,799	0	0	0	198	0	0	198	1,997
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	1	0	0	1	0	0	0	0	0	0	0	1
16	650.1-.6 Transportation Expense	300	6	0	306	0	0	0	0	0	0	0	306
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	67	1	0	68	0	0	0	0	0	0	0	68
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	673	13	0	686	0	0	0	0	0	0	0	686
26	**TOTAL WATER DIRECT O & M EXPENSES**	10,013	371	1	10,386	0	0	0	198	(69)	190	319	10,705

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cr[illegible]not due to rounding

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES							
Line No.	Account No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	569	33	(57)	546	0	30	0	0	0	26	56	602
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	141	(5)	0	136	0	8	0	0	0	0	8	144
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	2	0	(0)	2	0	0	0	0	0	0	0	2
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	31	1	(3)	29	0	3	0	0	0	0	3	32
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	22	0	(2)	21	0	3	0	0	0	0	3	23
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	10	(1)	0	9	0	1	0	0	0	0	1	10
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	77	0	(6)	71	0	8	0	0	0	0	8	79
25	675.7	Miscellaneous Expenses	194	4	(19)	179	0	10	0	0	0	0	10	190
26		**TOTAL WATER O & M EXPENSES**	1,048	32	(86)	994	0	62	0	0	0	26	88	1,082

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%. A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	1,494	88	(149)	1,433	0	18	25	0	0	68	111	1,544
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	371	(13)	0	358	0	4	6	0	0	0	11	369
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	27	0	(2)	24	0	3	0	0	0	0	3	27
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	71	1	(7)	66	0	3	8	3	0	0	14	80
9	631.8	Contractual Services - Eng.	12	0	(1)	11	0	0	0	0	0	0	0	11
10	632.8	Contractual Services - Acct.	63	1	(6)	58	0	0	0	0	0	0	0	58
11	633.8	Contractual Services - Legal	38	1	(4)	35	0	0	0	0	0	0	0	35
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	98	2	(9)	91	0	15	27	0	0	0	42	133
14	641.8	Rental of Real Building/Real Property	56	1	(5)	52	0	8	0	0	0	0	8	60
15	642.8	Rental of Equipment	3	0	(0)	2	0	1	0	0	0	0	1	4
16	650.8	Transportation Expense	28	1	(3)	26	0	1	0	0	0	0	1	27
17	656.8	Insurance - Vehicle	43	1	(4)	40	0	0	0	0	0	0	0	40
18	657.8	Insurance - General Liability	89	2	(9)	82	0	17	0	0	0	0	17	99
19	658.8	Insurance - Workman's Comp (2)	27	(2)	0	25	0	0	0	0	0	0	0	25
20	659.8	Insurance - Other	9	0	(1)	8	0	0	0	0	0	0	0	8
21	660.8	Advertising Expense	10	0	(1)	9	0	0	8	0	0	0	8	17
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	160	0	82	242	0	0	0	0	0	0	0	242
23	667.8	Reg. Comm. Exp. - Other	21	0	(2)	19	0	0	0	0	0	0	0	19
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	438	9	(42)	405	0	17	30	0	0	0	47	451
26		**TOTAL WATER O & M EXPENSES**	3,058	91	(163)	2,986	0	88	105	3	0	68	264	3,250

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not t due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	Account No. and Name		(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) (3 - 2) Difference Amount	(4) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees	5,830	6,325	495	8.49%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	1,448	1,510	62	4.28%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	746	689	(56)	(7.51%)
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	150	141	(9)	(6.00%)
8	620.1-.8	Materials & Supplies	1,741	1,782	41	2.36%
9	631.1-.8	Contractual Services - Eng.	12	11	(1)	(8.40%)
10	632.1-.8	Contractual Services - Acct.	63	58	(5)	(7.91%)
11	633.1-.8	Contractual Services - Legal	38	35	(3)	(7.88%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	1,862	2,130	268	14.39%
14	641.1-.8	Rental of Real Building/Real Property	56	60	4	7.08%
15	642.1-.8	Rental of Equipment	4	5	1	27.89%
16	650.1-.8	Transportation Expense	350	356	6	1.71%
17	656.1-.8	Insurance - Vehicle	43	40	(3)	(6.93%)
18	657.1-.8	Insurance - General Liability	89	99	10	11.23%
19	658.1-.8	Insurance - Workman's Comp	104	103	(1)	(0.96%)
20	659.1-.8	Insurance - Other	9	8	(1)	(11.31%)
21	660.1-.8	Advertising Expense	10	17	7	72.60%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	160	242	82	51.30%
23	667.1-.8	Reg. Comm. Exp. - Other	21	19	(2)	(9.33%)
24	670.1-.8	Bad Debt Expense	77	79	2	2.59%
25	675.1-.8	Miscellaneous Expenses	1,305	1,327	22	1.69%
26	**TOTAL WATER O & M EXPENSES**		14,118	15,036	919	6.51%
27	**TOTAL (LESS ACCTS 666 & 667)**		13,937	14,776	839	6.02%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.6	Salaries & Wages - Employees	3,767	4,179	412	10.94%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	936	997	61	6.52%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	717	660	(57)	(7.95%)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	150	141	(9)	(6.00%)
8	620.1-.6	Materials & Supplies	1,638	1,670	32	1.95%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	1,764	1,997	233	13.21%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	1	1	0	0.00%
16	650.1-.6	Transportation Expense	300	306	6	2.00%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	67	68	1	1.49%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	673	686	13	1.93%
26	**TOTAL WATER O & M EXPENSES**		10,013	10,705	692	6.91%
27	**TOTAL (LESS ACCTS 666 & 667)**		10,013	10,705	692	6.91%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.		Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	569	602	33	5.80%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	141	144	3	2.12%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	2	2	0	0.00%
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	31	32	1	3.18%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	22	23	1	4.50%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	10	10	0	0.00%
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	77	79	2	2.59%
25	675.7	Miscellaneous Expenses	194	190	(4)	(2.06%)
26	**TOTAL WATER O & M EXPENSES**		1,048	1,082	36	3.44%
27	**TOTAL (LESS ACCTS 666 & 667)**		1,048	1,082	36	3.44%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	1,494	1,544	50	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	371	369	(2)	(0.54%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	27	27	1	3.76%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	71	80	9	12.66%
9	631.8	Contractual Services - Eng.	12	11	(1)	(8.40%)
10	632.8	Contractual Services - Acct.	63	58	(5)	(7.91%)
11	633.8	Contractual Services - Legal	38	35	(3)	(7.88%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	98	133	35	35.65%
14	641.8	Rental of Real Building/Real Property	56	60	4	7.08%
15	642.8	Rental of Equipment	3	4	1	38.68%
16	650.8	Transportation Expense	28	27	(1)	(3.62%)
17	656.8	Insurance - Vehicle	43	40	(3)	(6.93%)
18	657.8	Insurance - General Liability	89	99	10	11.23%
19	658.8	Insurance - Workman's Comp	27	25	(2)	(7.48%)
20	659.8	Insurance - Other	9	8	(1)	(11.31%)
21	660.8	Advertising Expense	10	17	7	72.60%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	160	242	82	51.30%
23	667.8	Reg. Comm. Exp. - Other	21	19	(2)	(9.33%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	438	451	13	2.97%
26		**TOTAL WATER O & M EXPENSES**	3,058	3,250	192	6.28%
27		**TOTAL (LESS ACCTS 666 & 667)**	2,876	2,989	112	3.89%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	1	
51	Marco Island	Docket No. 920655-WS	$106,820	45	
52	GIGA	Docket No. 920199-WS	$677,601	287	
53	Lehigh	Docket No. 911188-WS	$67,100	28	
54			854,174	362	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	421	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	183	
58			1,427,241	604	
59	Total Projected Rate Case Expense		2,281,415	966	
60	Annual Amortization		$570,354	$242	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	53	
64	% of Total		100.000000%	0.042349%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / *Orange / Holiday Heights*
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$80	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	*MP/Cost of Capital*
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	*Subtotal - Counsel & Witnesses*			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	*Subtotal - Other Filing Costs*			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1		**INTANGIBLE PLANT**									
2	301.1	Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1	Franchise	2,728	40	2.50%	68	0	68	0.00%	0	68
4	339.1	Other Plant & Misc.	35	25	4.00%	1	0	1	0.00%	0	1
5		**SOURCE OF SUPPLY & PUMPING**									
6	303.2	Land & Land Rights	3,906	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	1,372	33	3.03%	42	0	42	0.00%	0	42
8	305.2	Collect. & Impound.	4	50	2.00%	0	0	0	0.00%	0	0
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	4,300	30	3.33%	143	0	143	0.00%	0	143
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	11	35	2.86%	0	0	0	0.00%	0	0
13	310.2	Power Generation Equpi.	5	20	5.00%	0	0	0	0.00%	0	0
14	311.2	Pumping Equipment	835	20	5.00%	42	0	42	0.00%	0	42
15	339.2	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16		**WATER TREATMENT PLANT**									
17	303.3	Land & Land Rights	1	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	335	33	3.03%	10	0	10	0.00%	0	10
19	320.3	Water Treatment Equip.	25,490	22	4.55%	1,160	0	1,160	0.00%	0	1,160
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc	127	25	4.00%	5	0	5	0.00%	0	5
22		**TRANSMISSION & DISTRIBUTION**									
23	303.4	Land & Land Rights	1	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4	Distr. Reservoirs	47,464	37	2.70%	1,282	0	1,282	0.00%	0	1,282
26	331.4	Transmission & Distribution	10,982	43	2.33%	256	0	256	0.00%	0	256
27	333.4	Services	2,796	40	2.50%	70	0	70	0.00%	0	70
28	334.4	Meters & Meter Installation	5,418	20	5.00%	271	0	271	0.00%	0	271
29	335.4	Hydrants	1,641	45	2.22%	36	0	36	0.00%	0	36
30	339.4	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31		**GENERAL PLANT**									
32	303.5	Land & Land Rights	151	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	1,543	40	2.50%	39	0	39	0.00%	0	39
34	340.5	Office Furniture & Equipment	954	15	6.67%	64	0	64	0.00%	0	64
35	340.51	Computer Equipment	2,539	6	16.67%	423	0	423	0.00%	0	423
36	341.5	Transportation Equipment	1,465	6	16.67%	244	0	244	0.00%	0	244
37	342.5	Stores Equipment	14	18	5.56%	1	0	1	0.00%	0	1
38	343.5	Tools, Shop & Garage	532	16	6.25%	33	0	33	0.00%	0	33
39	344.5	Laboratory Equipment	482	15	6.67%	32	0	32	0.00%	0	32
40	345.5	Power Operated Equipment	609	12	8.33%	51	0	51	0.00%	0	51
41	346.5	Communication Equipmen	276	10	10.00%	28	0	28	0.00%	0	28
42	347.5	Miscellaneous Equipment	124	15	6.67%	8	0	8	0.00%	0	8
43	348.5	Other Tangible Plant	234	10	10.00%	23	0	23	0.00%	0	23
44		**INTANGIBLE PLANT**	2,763		2.50%	69	0	69	0.00%	0	69
45		**SUPPLY & PUMPING**	10,433		2.18%	227	0	227	0.00%	0	227
46		**WATER TREATMENT PLANT**	25,953		4.53%	1,175	0	1,175	0.00%	0	1,175
47		**TRANSMISSION & DISTRIBUTION**	68,303		2.80%	1,915	0	1,915	0.00%	0	1,915
48		**GENERAL PLANT**	8,923		10.60%	946	0	946	0.00%	0	946
49		**TOTAL DEPRECIATION EXPENSE**	116,376		3.72%	4,332	0	4,332	0.00%	0	4,332
50		**LESS: AMORTIZATION OF CIAC**				(360)	0	(360)		0	(360)
51		**NET DEPRECIATION EXPENSE - WATER**				3,972	0	3,972		0	3,972

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

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			**1996 USED & USEFUL CIAC AMORTIZATION EXPENSE**		
Line No.	**WATER** CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	3.36%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	15,600	2.31%	360	0	360	0.00%	0	360
3	Meter Installation Fees	0	5.00%	0	0	0	0.00%	0	0
4	Contributed Lines	0	2.31%	0	0	0	0.00%	0	0
5	Contributed Property Other Than Lines	0	3.29%	0	0	0	0.00%	0	0
6	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
7	**TOTAL WATER CIAC AMORT. EXP.**	15,600		360	0	360		0	360

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

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	1,372	42	3.06%
3	305.2 Collecting & Impounding reservoirs	4	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	4,300	143	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	11	0	0.00%
8	310.2 Power Generation Equipment	5	0	0.00%
9	311.2 Pumping Equipment	835	42	5.03%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	335	10	2.99%
12	320.3 Water Treatment Equipment	25,490	1,160	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	127	5	3.94%
15	330.4 Distribution Reservoirs	47,464	1,282	2.70%
16	**COMPOSITE RATE**	79,944	2,684	3.36%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	10,982	256	2.33%
20	335.4 Hydrants	1,641	36	2.19%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	12,623	292	2.31%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	5,418	271	5.00%
25	**COMPOSITE RATE**	5,418	271	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	2,796	70	2.50%
28	**COMPOSITE RATE**	2,796	70	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	79,944	2,684	3.36%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	12,623	292	2.31%
32	Meter Installation Fees (Line 25)	5,418	271	5.00%
33	Service Installation Fees (Line 28)	2,796	70	2.50%
34	**COMPOSITE RATE**	100,781	3,317	3.29%

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	476	0	476	B-4(W)	
2	PAYROLL TAXES: (8.0%)	477	29	506	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL PAYROLL TAXES	477	29	506		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	856	0	856		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	856	0	856		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	TOTAL USED & USEFUL REAL EST. TAXES	856	0	856		
13	OTHER:	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	TOTAL OTHER	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME)	1,810	29	1,838		B-1(W)1/3,2/3

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

(1)		(2)	(3)	(4)	(5)
		1996 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	10,573	0	10,573	B-4(W)
3	Less:				
4	O & M Expenses	14,365	671	15,036	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	3,972	0	3,972	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	1,810	29	1,838	B-15(W)
8	Pre-Tax Operating Expenses	20,147	700	20,847	
9	**PRE-TAX OPERATING INCOME**	(9,574)	(700)	(10,274)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(9,574)	(700)	(10,274)	
12	Less:				
13	Interest Expense:				
14	Rate Base	74,810	0	74,810	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	3,957	0	3,957	C-3
17	Net Taxable Income (L11 - L16)	(13,531)	(700)	(14,231)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(5,219)	(270)	(5,489)	
20	Less:				
21	Parent Debt Adjustment	173	0	173	C-1(W)
22	Investment Tax Credit	25	0	25	C-7(W)
23	**TOTAL INCOME TAXES**	(5,417)	(270)	(5,687)	

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Orange / Holiday Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.00%	0.00%	0.00%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

THIS PAGE INTENTIONALLY LEFT BLANK

SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) 1996 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	238,285	0	238,285	A-5 (W)
2	Utility Land & Land Rights	8,232	0	8,232	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(67,950)	0	(67,950)	A-9 (W)
6	CIAC	(52,160)	0	(52,160)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	30,684	0	30,684	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(1,806)	0	(1,806)	Vol. II
13	Deferred Taxes	(3,183)	0	(3,183)	C-7 (W)
14	Working Capital Allowance	10,463	0	10,463	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	162,567	0	162,567	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	**F. CIAC:**			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	**SUBTOTAL**	0	0	

6/15/95 8:21 AM A03W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		138,753
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		138,753
16			
17			
18	1993 Additions		(0)
19	1993 Retirements		1,500
20	1993 Adjustments	General Plant Allocation True-up	1,526
21	1993 Net Additions		25
22	**12/31/93 Balance**		138,778
23			
24			
25	1994 Additions		18,548
26	1994 Retirements		2,316
27	1994 Adjustments		0
28	1994 Net Additions		16,232
29	**12/31/94 Balance**		155,010
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(291)
32	1995 Additions		9,718
33	1995 Retirements		400
34	1995 Adjustments		0
35	1995 Net Additions		9,318
36	**12/31/95 Balance**		164,037
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(2,716)
39	1996 Additions		183,127
40	1996 Retirements		31
41	1996 Adjustments		0
42	1996 Net Additions		183,096
43	**12/31/96 Balance**		344,417

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions 12/31/95 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	253	0	0	0	253	0	253	253	0	253
4	339.1 Other Plant & Miscellaneous	154	0	0	0	154	0	154	154	0	154
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	7,029	0	0	0	7,029	0	7,029	7,029	0	7,029
7	304.2 Structures & Improvements	8,834	0	0	0	8,834	0	8,834	8,834	0	8,834
8	305.2 Collecting & Impounding reservoirs	19	0	0	0	19	0	19	19	0	19
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	33	80,323	0	80,323	80,356	0	80,356	37,105	0	37,105
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2,135	0	0	0	2,135	0	2,135	2,135	0	2,135
13	310.2 Power Generation Equipment	21,166	0	0	0	21,166	0	21,166	21,166	0	21,166
14	311.2 Pumping Equipment	5,169	26,123	0	26,123	31,292	0	31,292	17,226	0	17,226
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	514	0	0	0	514	0	514	514	0	514
18	304.3 Structures & Improvements	1,959	38,123	0	38,123	40,082	0	40,082	19,554	0	19,554
19	320.3 Water Treatment Equipment	5,018	0	0	0	5,018	0	5,018	5,018	0	5,018
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1,155	0	1,155	1,155	0	1,155	577	0	577
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	1	0	0	0	1	0	1	1	0	1
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	5,491	0	0	0	5,491	0	5,491	5,491	0	5,491
26	331.4 Transmission & Distribution	52,527	30,623	0	30,623	83,150	0	83,150	66,661	0	66,661
27	333.4 Services	1,352	1,078	0	1,078	2,430	0	2,430	1,891	0	1,891
28	334.4 Meters & Meter Installation	11,213	2,022	0	2,022	13,235	0	13,235	12,224	0	12,224
29	335.4 Hydrants	88	0	0	0	88	0	88	88	0	88
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	688	0	0	0	688	0	688	688	0	688
33	304.5 Structures & Improvements	6,999	59	(31)	28	7,028	0	7,028	7,018	0	7,018
34	340.5 Office Furniture & Equipment	4,337	0	0	0	4,337	0	4,337	4,337	0	4,337
35	340.51 Computer Equipment	10,219	2,192	0	2,192	12,411	0	12,411	11,546	0	11,546
36	341.5 Transportation Equipment	6,483	295	0	295	6,777	0	6,777	6,661	0	6,661
37	342.5 Stores Equipment	62	0	0	0	62	0	62	62	0	62
38	343.5 Tools, Shop & Garage Equipment	2,364	89	0	89	2,453	0	2,453	2,418	0	2,418
39	344.5 Laboratory Equipment	2,150	70	0	70	2,220	0	2,220	2,192	0	2,192
40	345.5 Power Operated Equipment	2,178	976	0	976	3,154	0	3,154	2,769	0	2,769
41	346.5 Communication Equipment	1,256	0	0	0	1,256	0	1,256	1,256	0	1,256
42	347.5 Miscellaneous Equipment	565	0	0	0	565	0	565	565	0	565
43	348.5 Other Tangible Plant	1,063	0	0	0	1,063	0	1,063	1,063	0	1,063
44	**INTANGIBLE PLANT**	407	0	0	0	407	0	407	407	0	407
45	**SUPPLY & PUMPING**	44,385	106,446	0	106,446	150,831	0	150,831	93,514	0	93,514
46	**WATER TREATMENT PLANT**	7,491	39,278	0	39,278	46,769	0	46,769	25,664	0	25,664
47	**TRANSMISSION & DISTRIBUTION**	70,673	33,723	0	33,723	104,395	0	104,395	86,356	0	86,356
48	**GENERAL PLANT**	38,365	3,680	(31)	3,650	42,015	0	42,015	40,576	0	40,576
49	**TOTAL PLANT IN SERVICE**	161,321	183,127	(31)	183,096	344,417	0	344,417	246,518	0	246,518
50	**LAND & LAND RIGHTS**	8,232	0	0	0	8,232	0	8,232	8,232	0	8,232
51	**TOTAL PIS LESS LAND**	153,089	183,127	(31)	183,096	336,185	0	336,185	238,285	0	238,285

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	253	253	253	253	253	253	253	253	253	253	253	253	253	0	253
4	339.1 Other Plant & Miscellaneous	154	154	154	154	154	154	154	154	154	154	154	154	154	0	154
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	7,029	7,029	7,029	7,029	7,029	7,029	7,029	7,029	7,029	7,029	7,029	7,029	7,029	0	7,029
7	304.2 Structures & Improvements	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	0	8,834
8	305.2 Collecting & Impounding reservoirs	19	19	19	19	19	19	19	19	19	19	19	19	19	0	19
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	33	33	33	33	33	33	33	80,356	80,356	80,356	80,356	80,356	80,356	80,323	37,105
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	0	2,135
13	310.2 Power Generation Equipment	21,166	21,166	21,166	21,166	21,166	21,166	21,166	21,166	21,166	21,166	21,166	21,166	21,166	0	21,166
14	311.2 Pumping Equipment	5,169	5,169	5,169	5,169	5,169	5,169	5,169	31,292	31,292	31,292	31,292	31,292	31,292	26,123	17,226
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	514	514	514	514	514	514	514	514	514	514	514	514	514	0	514
18	304.3 Structures & Improvements	1,959	1,959	1,959	1,959	1,959	1,959	1,959	40,082	40,082	40,082	40,082	40,082	40,082	38,123	19,554
19	320.3 Water Treatment Equipment	5,018	5,018	5,018	5,018	5,018	5,018	5,018	5,018	5,018	5,018	5,018	5,018	5,018	0	5,018
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	96	192	289	385	481	577	674	770	866	962	1,058	1,155	1,155	577
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	5,491	5,491	5,491	5,491	5,491	5,491	5,491	5,491	5,491	5,491	5,491	5,491	5,491	0	5,491
26	331.4 Transmission & Distribution	52,527	52,527	52,527	52,527	52,527	52,527	52,527	83,150	83,150	83,150	83,150	83,150	83,150	30,623	66,661
27	333.4 Services	1,352	1,442	1,532	1,621	1,711	1,801	1,891	1,981	2,071	2,160	2,250	2,340	2,430	1,078	1,891
28	334.4 Meters & Meter Installation	11,213	11,382	11,550	11,719	11,887	12,056	12,224	12,393	12,561	12,730	12,898	13,066	13,235	2,022	12,224
29	335.4 Hydrants	88	88	88	88	88	88	88	88	88	88	88	88	88	0	88
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	688	688	688	688	688	688	688	688	688	688	688	688	688	0	688
33	304.5 Structures & Improvements	6,999	7,023	7,024	7,029	7,030	7,031	7,006	7,007	7,008	7,013	7,018	7,023	7,029	28	7,018
34	340.5 Office Furniture & Equipment	4,337	4,337	4,337	4,337	4,337	4,337	4,337	4,337	4,337	4,337	4,337	4,337	4,337	0	4,337
35	340.51 Computer Equipment	10,219	11,089	11,156	11,335	11,371	11,406	11,619	11,655	11,691	11,870	12,043	12,232	12,411	2,192	11,545
36	341.5 Transportation Equipment	6,483	6,599	6,608	6,633	6,637	6,642	6,671	6,676	6,680	6,704	6,728	6,753	6,777	295	6,661
37	342.5 Stores Equipment	62	62	62	62	62	62	62	62	62	62	62	62	62	0	62
38	343.5 Tools, Shop & Garage Equipment	2,354	2,399	2,402	2,409	2,410	2,412	2,421	2,422	2,423	2,431	2,438	2,445	2,453	99	2,418
39	344.5 Laboratory Equipment	2,150	2,178	2,180	2,186	2,187	2,188	2,195	2,196	2,197	2,203	2,208	2,214	2,220	70	2,192
40	345.5 Power Operated Equipment	2,178	2,565	2,595	2,675	2,691	2,707	2,801	2,817	2,833	2,913	2,990	3,074	3,154	976	2,769
41	346.5 Communication Equipment	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	0	1,256
42	347.5 Miscellaneous Equipment	565	565	565	565	565	565	565	565	565	565	565	565	565	0	565
43	348.5 Other Tangible Plant	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	0	1,063
44	**INTANGIBLE PLANT**	407	407	407	407	407	407	407	407	407	407	407	407	407	0	407
45	**SUPPLY & PUMPING**	44,385	44,385	44,385	44,385	44,385	44,385	44,385	150,831	150,831	150,831	150,831	150,831	150,831	106,446	93,514
46	**WATER TREATMENT PLANT**	7,491	7,587	7,684	7,780	7,876	7,972	8,068	46,286	46,384	46,480	46,576	46,672	46,769	39,278	25,664
47	**TRANSMISSION & DISTRIBUTION**	70,673	70,931	71,189	71,448	71,706	71,964	72,223	103,104	103,362	103,621	103,879	104,137	104,395	33,723	86,356
48	**GENERAL PLANT**	38,965	39,825	39,938	40,239	40,299	40,359	40,685	40,745	40,805	41,107	41,397	41,714	42,015	3,550	40,576
49	**TOTAL PLANT IN SERVICE**	161,321	163,136	163,603	164,259	164,673	165,088	165,769	341,375	341,790	342,446	343,091	343,762	344,417	183,096	246,518
50	**LAND & LAND RIGHTS**	8,232	8,232	8,232	8,232	8,232	8,232	8,232	8,232	8,232	8,232	8,232	8,232	8,232	0	8,232
51	**TOTAL PIS LESS LAND**	153,089	154,904	155,371	156,026	156,441	156,855	157,537	333,143	333,558	334,213	334,858	335,529	336,185	183,096	238,285

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	80,323	0	0	0	0	0	80,323	37,072
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	26,123	0	0	0	0	0	26,123	12,057
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	38,123	0	0	0	0	0	38,123	17,595
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	96	96	96	96	96	96	96	96	96	96	96	96	1,155	577
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	30,623	0	0	0	0	0	30,623	14,134
27	333.4 Services	90	90	90	90	90	90	90	90	90	90	90	90	1,078	539
28	334.4 Meters & Meter Installation	168	168	168	168	168	169	168	168	168	168	168	166	2,022	1,011
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	23	2	5	1	1	(25)	1	1	5	5	5	5	28	19
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	870	67	179	36	36	213	36	36	179	173	169	179	2,192	1,327
36	341.5 Transportation Equipment	117	9	24	5	5	29	5	5	24	23	25	24	295	178
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	35	3	7	1	1	9	1	1	7	7	6	7	89	54
39	344.5 Laboratory Equipment	28	2	6	1	1	7	1	1	6	5	6	6	70	42
40	345.5 Power Operated Equipment	387	30	80	16	16	95	16	16	80	77	84	80	976	591
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	106,446	0	0	0	0	0	106,446	49,129
46	**WATER TREATMENT PLANT**	96	96	96	96	96	96	38,219	96	96	96	96	96	39,278	18,172
47	**TRANSMISSION & DISTRIBUTION**	258	258	258	258	258	258	30,881	258	258	258	258	258	33,723	15,684
48	**GENERAL PLANT**	1,480	113	301	60	60	327	60	60	301	291	317	301	3,650	2,211
49	**TOTAL NET ADDITIONS**	1,815	467	656	414	414	681	175,606	414	656	645	671	656	183,096	85,196
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	1,815	467	656	414	414	681	175,606	414	656	645	671	656	183,096	85,196

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	80,323	0	0	0	0	0	80,323	37,072
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	26,123	0	0	0	0	0	26,123	12,057
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	38,123	0	0	0	0	0	38,123	17,595
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	96	96	96	96	96	96	96	96	96	96	96	96	1,155	577
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	30,623	0	0	0	0	0	30,623	14,134
27	333.4 Services	90	90	90	90	90	90	90	90	90	90	90	90	1,078	539
28	334.4 Meters & Meter Installation	168	168	168	168	168	169	168	168	168	168	168	168	2,022	1,011
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	23	2	5	1	1	6	1	1	5	5	5	5	59	36
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	870	67	179	36	36	213	36	36	179	173	189	179	2,192	1,327
36	341.5 Transportation Equipment	117	9	24	5	5	29	5	5	24	23	25	24	295	178
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	35	3	7	1	1	9	1	1	7	7	8	7	89	54
39	344.5 Laboratory Equipment	28	2	6	1	1	7	1	1	6	5	6	6	70	42
40	345.5 Power Operated Equipment	387	30	80	16	16	95	16	16	80	77	84	80	976	591
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	106,446	0	0	0	0	0	106,446	49,129
46	**WATER TREATMENT PLANT**	96	96	96	96	96	96	38,219	96	96	96	96	96	39,278	18,172
47	**TRANSMISSION & DISTRIBUTION**	258	258	258	258	258	258	30,681	258	258	258	258	258	33,723	15,664
48	**GENERAL PLANT**	1,460	113	301	60	60	357	80	80	301	291	317	301	3,680	2,228
49	**TOTAL GROSS ADDITIONS**	1,815	467	656	414	414	712	175,606	414	656	645	671	656	183,127	85,213
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	1,815	467	656	414	414	712	175,606	414	656	645	671	656	183,127	85,213

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	31	0	0	0	0	0	0	31	17
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	31	0	0	0	0	0	0	31	17
49	**TOTAL RETIREMENTS**	0	0	0	0	0	31	0	0	0	0	0	0	31	17
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	31	0	0	0	0	0	0	31	17

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	253	0.00%	0
4	339.1 Other Plant & Miscellaneous	154	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	7,029	0.00%	0
7	304.2 Structures & Improvements	8,834	0.00%	0
8	305.2 Collecting & Impounding reservoirs	19	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	37,105	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	2,135	0.00%	0
13	310.2 Power Generation Equipment	21,166	0.00%	0
14	311.2 Pumping Equipment	17,226	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	514	0.00%	0
18	304.3 Structures & Improvements	19,554	0.00%	0
19	320.3 Water Treatment Equipment	5,018	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	577	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	1	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	5,491	0.00%	0
26	331.4 Transmission & Distribution	66,661	0.00%	0
27	333.4 Services	1,891	0.00%	0
28	334.4 Meters & Meter Installation	12,224	0.00%	0
29	335.4 Hydrants	88	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	688	0.00%	0
33	304.5 Structures & Improvements	7,018	0.00%	0
34	340.5 Office Furniture & Equipment	4,337	0.00%	0
35	340.51 Computer Equipment	11,546	0.00%	0
36	341.5 Transportation Equipment	6,661	0.00%	0
37	342.5 Stores Equipment	62	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	2,418	0.00%	0
39	344.5 Laboratory Equipment	2,192	0.00%	0
40	345.5 Power Operated Equipment	2,769	0.00%	0
41	346.5 Communication Equipment	1,256	0.00%	0
42	347.5 Miscellaneous Equipment	565	0.00%	0
43	348.5 Other Tangible Plant	1,063	0.00%	0
44	**INTANGIBLE PLANT**	407	0.00%	0
45	**SUPPLY & PUMPING**	93,514	0.00%	0
46	**WATER TREATMENT PLANT**	25,664	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	86,356	0.00%	0
48	**GENERAL PLANT**	40,576	0.00%	0
49	**TOTAL PLANT IN SERVICE**	246,518	0.00%	0
50	**LAND & LAND RIGHTS**	8,232	0.00%	0
51	**TOTAL PIS LESS LAND**	238,285	0.00%	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant In Service	0	0	0	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	0	0	0	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	0	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)

Preparer: Kimball

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		45,619
10	Utility Adjustment to ordered balance (1)		(564)
11	1992 Additions		3,249
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		3,249
15	**12/31/92 Balance**		48,303
16			
17			
18	1993 Additions		4,128
19	1993 Retirements		1,500
20	1993 Adjustments	General Plant Allocation True-up	440
21	1993 Net Additions		3,067
22	**12/31/93 Balance**		51,371
23			
24			
25	1994 Additions		6,878
26	1994 Retirements		2,316
27	1994 Adjustments		0
28	1994 Net Additions		4,562
29	**12/31/94 Balance**		55,932
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(131)
32	1995 Additions		7,843
33	1995 Retirements		400
34	1995 Adjustments		0
35	1995 Net Additions		7,443
36	**12/31/95 Balance**		63,245
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(779)
39	1996 Additions		11,000
40	1996 Retirements		31
41	1996 Adjustments		0
42	1996 Net Additions		10,969
43	**12/31/96 Balance**		73,435

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			1996 ACCUMULATED DEPRECIATION				1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	28	6	34	0	34	31	0	31
4	339.1 Other Plant & Miscellaneous	35	6	41	0	41	38	0	38
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	5,262	268	5,530	0	5,530	5,396	0	5,396
8	305.2 Collecting & Impounding reservoirs	1	0	1	0	1	1	0	1
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	7	1,236	1,243	0	1,243	625	0	625
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	807	61	868	0	868	838	0	838
13	310.2 Power Generation Equipment	3,615	1,058	4,673	0	4,673	4,144	0	4,144
14	311.2 Pumping Equipment	(2,325)	861	(1,464)	0	(1,464)	(1,895)	0	(1,895)
15	339.2 Other Plant & Miscellaneous	(3)	0	(3)	0	(3)	(3)	0	(3)
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	339	592	931	0	931	635	0	635
19	320.3 Water Treatment Equipment	850	228	1,078	0	1,078	964	0	964
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	23	23	0	23	11	0	11
22	TRANSMISSION & DISTRIBUTION								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1,019	148	1,167	0	1,167	1,093	0	1,093
26	331.4 Transmission & Distribution	30,134	1,553	31,687	0	31,687	30,911	0	30,911
27	333.4 Services	51	47	98	0	98	74	0	74
28	334.4 Meters & Meter Installation	4,364	611	4,975	0	4,975	4,669	0	4,669
29	335.4 Hydrants	7	2	9	0	9	8	0	8
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,582	144	1,726	0	1,726	1,653	0	1,653
34	340.5 Office Furniture & Equipment	1,999	289	2,288	0	2,288	2,144	0	2,144
35	340.51 Computer Equipment	4,693	1,925	6,618	0	6,618	5,656	0	5,656
36	341.5 Transportation Equipment	4,789	1,110	5,899	0	5,899	5,343	0	5,343
37	342.5 Stores Equipment	21	3	24	0	24	23	0	23
38	343.5 Tools, Shop & Garage Equipment	1,223	151	1,374	0	1,374	1,299	0	1,299
39	344.5 Laboratory Equipment	318	146	464	0	464	391	0	391
40	345.5 Power Operated Equipment	2,222	231	2,453	0	2,453	2,338	0	2,338
41	346.5 Communication Equipment	587	126	713	0	713	650	0	650
42	347.5 Miscellaneous Equipment	142	38	180	0	180	161	0	161
43	348.5 Other Tangible Plant	699	106	805	0	805	751	0	751
44	INTANGIBLE PLANT	63	12	75	0	75	69	0	69
45	SUPPLY & PUMPING	7,364	3,484	10,848	0	10,848	9,106	0	9,106
46	WATER TREATMENT PLANT	1,189	843	2,032	0	2,032	1,611	0	1,611
47	TRANSMISSION & DISTRIBUTION	35,575	2,361	37,936	0	37,936	36,756	0	36,756
48	GENERAL PLANT	18,275	4,269	22,544	0	22,544	20,408	0	20,408
49	TOTAL ACCUMULATED DEPRECIATION	62,466	10,969	73,435	0	73,435	67,950	0	67,950

6/15/95 9:47 AM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	28	29	30	31	32	33	28	29	30	31	32	33	34	6	31
4	339.1 Other Plant & Miscellaneous	35	36	37	38	39	40	35	36	37	38	39	40	41	6	38
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	5,262	5,284	5,306	5,328	5,350	5,372	5,398	5,420	5,442	5,464	5,486	5,508	5,530	268	5,396
8	305.2 Collecting & Impounding reservoirs	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	7	110	213	316	419	522	625	728	831	934	1,037	1,140	1,243	1,236	625
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	807	812	817	822	827	832	838	843	848	853	858	863	868	61	838
13	310.2 Power Generation Equipment	3,615	3,703	3,791	3,879	3,967	4,055	4,145	4,233	4,321	4,409	4,497	4,585	4,673	1,058	4,144
14	311.2 Pumping Equipment	(2,325)	(2,253)	(2,181)	(2,109)	(2,037)	(1,965)	(1,896)	(1,824)	(1,752)	(1,680)	(1,608)	(1,536)	(1,464)	861	(1,895)
15	339.2 Other Plant & Miscellaneous	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	0	(3)
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	339	388	437	486	535	584	637	686	735	784	833	882	931	592	635
19	320.3 Water Treatment Equipment	850	869	888	907	926	945	964	983	1,002	1,021	1,040	1,059	1,078	228	964
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	2	4	6	8	10	11	13	15	17	19	21	23	23	11
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1,019	1,031	1,043	1,055	1,067	1,079	1,095	1,107	1,119	1,131	1,143	1,155	1,167	148	1,093
26	331.4 Transmission & Distribution	30,134	30,283	30,392	30,521	30,650	30,779	30,913	31,042	31,171	31,300	31,429	31,558	31,687	1,553	30,911
27	333.4 Services	51	55	59	63	67	71	74	78	82	86	90	94	98	47	74
28	334.4 Meters & Meter Installation	4,364	4,415	4,466	4,517	4,568	4,619	4,669	4,720	4,771	4,822	4,873	4,924	4,975	611	4,669
29	335.4 Hydrants	7	7	7	7	7	7	9	9	9	9	9	9	9	2	8
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,562	1,597	1,612	1,627	1,642	1,657	1,636	1,651	1,666	1,681	1,696	1,711	1,726	144	1,653
34	340.5 Office Furniture & Equipment	1,999	2,023	2,047	2,071	2,095	2,119	2,144	2,168	2,192	2,216	2,240	2,264	2,288	289	2,144
35	340.51 Computer Equipment	4,693	4,853	5,013	5,173	5,333	5,493	5,658	5,818	5,978	8,138	8,298	6,458	6,618	1,925	5,656
36	341.5 Transportation Equipment	4,789	4,882	4,975	5,068	5,161	5,254	5,341	5,434	5,527	5,620	5,713	5,806	5,899	1,110	5,343
37	342.5 Stores Equipment	21	21	21	21	21	21	24	24	24	24	24	24	24	3	23
38	343.5 Tools, Shop & Garage Equipment	1,223	1,236	1,249	1,262	1,275	1,288	1,296	1,309	1,322	1,335	1,348	1,361	1,374	151	1,299
39	344.5 Laboratory Equipment	318	330	342	354	366	378	392	404	416	428	440	452	464	146	391
40	345.5 Power Operated Equipment	2,222	2,241	2,260	2,279	2,298	2,317	2,339	2,358	2,377	2,396	2,415	2,434	2,453	231	2,338
41	346.5 Communication Equipment	587	598	609	620	631	642	647	658	669	680	691	702	713	126	650
42	347.5 Miscellaneous Equipment	142	145	148	151	154	157	162	165	168	171	174	177	180	38	161
43	348.5 Other Tangible Plant	699	708	717	726	735	744	751	760	769	778	787	796	805	106	751
44	**INTANGIBLE PLANT**	63	65	67	69	71	73	63	65	67	69	71	73	75	12	69
45	**SUPPLY & PUMPING**	7,364	7,854	7,944	8,234	8,524	8,814	9,106	9,398	9,688	9,978	10,268	10,558	10,848	3,484	9,106
46	**WATER TREATMENT PLANT**	1,189	1,259	1,329	1,399	1,469	1,539	1,612	1,682	1,752	1,822	1,892	1,962	2,032	843	1,811
47	**TRANSMISSION & DISTRIBUTION**	35,575	35,771	35,967	36,163	36,359	36,555	36,760	36,956	37,152	37,348	37,544	37,740	37,936	2,361	36,756
48	**GENERAL PLANT**	18,275	18,634	18,993	19,352	19,711	20,070	20,390	20,749	21,108	21,467	21,826	22,185	22,544	4,269	20,408
49	**TOTAL WATER ACCUM. DEPR.**	62,466	63,383	64,300	65,217	66,134	67,051	67,933	68,850	69,767	70,684	71,601	72,518	73,435	10,969	67,950

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
4	339.1 Other Plant & Miscellaneous	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	22	22	22	22	22	26	22	22	22	22	22	22	268	134
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	103	103	103	103	103	103	103	103	103	103	103	103	1,236	618
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	5	5	5	5	5	6	5	5	5	5	5	5	61	31
13	310.2 Power Generation Equipment	88	88	88	88	88	90	88	88	88	88	88	88	1,058	529
14	311.2 Pumping Equipment	72	72	72	72	72	69	72	72	72	72	72	72	861	430
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	49	49	49	49	49	53	49	49	49	49	49	49	592	296
19	320.3 Water Treatment Equipment	19	19	19	19	19	19	19	19	19	19	19	19	228	114
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2	2	2	2	2	1	2	2	2	2	2	2	23	11
22	TRANSMISSION & DISTRIBUTION														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	12	12	12	12	12	16	12	12	12	12	12	12	148	74
26	331.4 Transmission & Distribution	129	129	129	129	129	134	129	129	129	129	129	129	1,553	777
27	333.4 Services	4	4	4	4	4	3	4	4	4	4	4	4	47	23
28	334.4 Meters & Meter Installation	51	51	51	51	51	50	51	51	51	51	51	51	611	305
29	335.4 Hydrants	0	0	0	0	0	2	0	0	0	0	0	0	2	1
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	15	15	15	15	15	(21)	15	15	15	15	15	15	144	71
34	340.5 Office Furniture & Equipment	24	24	24	24	24	25	24	24	24	24	24	24	289	145
35	340.51 Computer Equipment	160	160	160	160	160	165	160	160	160	160	160	160	1,925	963
36	341.5 Transportation Equipment	93	93	93	93	93	87	93	93	93	93	93	93	1,110	555
37	342.5 Stores Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
38	343.5 Tools, Shop & Garage Equipment	13	13	13	13	13	8	13	13	13	13	13	13	151	75
39	344.5 Laboratory Equipment	12	12	12	12	12	14	12	12	12	12	12	12	146	73
40	345.5 Power Operated Equipment	19	19	19	19	19	22	19	19	19	19	19	19	231	116
41	346.5 Communication Equipment	11	11	11	11	11	5	11	11	11	11	11	11	126	63
42	347.5 Miscellaneous Equipment	3	3	3	3	3	5	3	3	3	3	3	3	36	19
43	348.5 Other Tangible Plant	9	9	9	9	9	7	9	9	9	9	9	9	106	53
44	INTANGIBLE PLANT	2	2	2	2	2	(10)	2	2	2	2	2	2	12	6
45	SUPPLY & PUMPING	290	290	290	290	290	294	290	290	290	290	290	290	3,484	1,742
46	WATER TREATMENT PLANT	70	70	70	70	70	73	70	70	70	70	70	70	843	421
47	TRANSMISSION & DISTRIBUTION	196	196	196	196	196	205	196	196	196	196	196	196	2,361	1,180
48	GENERAL PLANT	359	359	359	359	359	320	359	359	359	359	359	359	4,269	2,135
49	TOTAL NET ADDITIONS	917	917	917	917	917	882	917	917	917	917	917	917	10,969	5,484

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
4	339.1 Other Plant & Miscellaneous	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	22	22	22	22	22	26	22	22	22	22	22	22	268	134
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	103	103	103	103	103	103	103	103	103	103	103	103	1,236	618
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	5	5	5	5	5	6	5	5	5	5	5	5	61	31
13	310.2 Power Generation Equipment	88	88	88	88	88	90	88	88	88	88	88	88	1,058	529
14	311.2 Pumping Equipment	72	72	72	72	72	69	72	72	72	72	72	72	861	430
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	49	49	49	49	49	53	49	49	49	49	49	49	592	296
19	320.3 Water Treatment Equipment	19	19	19	19	19	19	19	19	19	19	19	19	228	114
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2	2	2	2	2	1	2	2	2	2	2	2	23	11
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	12	12	12	12	12	16	12	12	12	12	12	12	148	74
26	331.4 Transmission & Distribution	129	129	129	129	129	134	129	129	129	129	129	129	1,553	777
27	333.4 Services	4	4	4	4	4	3	4	4	4	4	4	4	47	23
28	334.4 Meters & Meter Installation	51	51	51	51	51	50	51	51	51	51	51	51	611	305
29	335.4 Hydrants	0	0	0	0	0	2	0	0	0	0	0	0	2	1
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	15	15	15	15	15	10	15	15	15	15	15	15	175	87
34	340.5 Office Furniture & Equipment	24	24	24	24	24	25	24	24	24	24	24	24	289	145
35	340.51 Computer Equipment	160	160	160	160	160	165	160	160	160	160	160	160	1,925	963
36	341.5 Transportation Equipment	93	93	93	93	93	87	93	93	93	93	93	93	1,110	555
37	342.5 Stores Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
38	343.5 Tools, Shop & Garage Equipment	13	13	13	13	13	8	13	13	13	13	13	13	151	75
39	344.5 Laboratory Equipment	12	12	12	12	12	14	12	12	12	12	12	12	146	73
40	345.5 Power Operated Equipment	19	19	19	19	19	22	19	19	19	19	19	19	231	116
41	346.5 Communication Equipment	11	11	11	11	11	5	11	11	11	11	11	11	126	63
42	347.5 Miscellaneous Equipment	3	3	3	3	3	5	3	3	3	3	3	3	38	19
43	348.5 Other Tangible Plant	9	9	9	9	9	7	9	9	9	9	9	9	106	53
44	**INTANGIBLE PLANT**	2	2	2	2	2	(10)	2	2	2	2	2	2	12	6
45	**SUPPLY & PUMPING**	290	290	290	290	290	294	290	290	290	290	290	290	3,484	1,742
46	**WATER TREATMENT PLANT**	70	70	70	70	70	73	70	70	70	70	70	70	843	421
47	**TRANSMISSION & DISTRIBUTION**	196	196	196	196	196	205	196	196	196	196	196	196	2,361	1,180
48	**GENERAL PLANT**	359	359	359	359	359	361	359	359	359	359	359	359	4,300	2,151
49	**TOTAL GROSS ADDITIONS**	917	917	917	917	917	913	917	917	917	917	917	917	11,000	5,500

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	31	0	0	0	0	0	0	31	17
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	31	0	0	0	0	0	0	31	17
49	**TOTAL RETIREMENTS**	0	0	0	0	0	31	0	0	0	0	0	0	31	17

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	31	0.00%	0
4	339.1 Other Plant & Miscellaneous	38	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	5,396	0.00%	0
8	305.2 Collecting & Impounding reservoirs	1	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	625	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	838	0.00%	0
13	310.2 Power Generation Equipment	4,144	0.00%	0
14	311.2 Pumping Equipment	(1,895)	0.00%	0
15	339.2 Other Plant & Miscellaneous	(3)	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	635	0.00%	0
19	320.3 Water Treatment Equipment	964	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	11	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	1,093	0.00%	0
26	331.4 Transmission & Distribution	30,911	0.00%	0
27	333.4 Services	74	0.00%	0
28	334.4 Meters & Meter Installation	4,669	0.00%	0
29	335.4 Hydrants	8	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	1,653	0.00%	0
34	340.5 Office Furniture & Equipment	2,144	0.00%	0
35	340.51 Computer Equipment	5,656	0.00%	0
36	341.5 Transportation Equipment	5,343	0.00%	0
37	342.5 Stores Equipment	23	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,299	0.00%	0
39	344.5 Laboratory Equipment	391	0.00%	0
40	345.5 Power Operated Equipment	2,338	0.00%	0
41	346.5 Communication Equipment	650	0.00%	0
42	347.5 Miscellaneous Equipment	161	0.00%	0
43	348.5 Other Tangible Plant	751	0.00%	0
44	**INTANGIBLE PLANT**	69	0.00%	0
45	**SUPPLY & PUMPING**	9,106	0.00%	0
46	**WATER TREATMENT PLANT**	1,611	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	36,756	0.00%	0
48	**GENERAL PLANT**	20,408	0.00%	0
49	**TOTAL**	67,950	0.00%	0

6/15/95 11:07 AM A09W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**	50,764
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	**12/31/92 Balance**	50,764
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	**12/31/93 Balance**	50,764
23		
24		
25	1994 Additions	1,050
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,050
29	**12/31/94 Balance**	51,814
30		
31		
32	1995 Additions	225
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	225
36	**12/31/95 Balance**	52,039
37		
38		
39	1996 Additions	225
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	225
43	**12/31/96 Balance**	52,264

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	314	0	314	0	314	314	0	314	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	1,575	75	1,650	0	1,650	1,615	0	1,615	0.00%	0
4	Contributed Lines	50,000	0	50,000	0	50,000	50,000	0	50,000	0.00%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	150	150	300	0	300	231	0	231	0.00%	0
7	**TOTAL WATER CIAC**	52,039	225	52,264	0	52,264	52,160	0	52,160	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	314	314	314	314	314	314	314	314	314	314	314	314	314	0	314
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	1,575	1,575	1,575	1,575	1,575	1,575	1,650	1,650	1,650	1,650	1,650	1,650	1,650	75	1,615
4	Contributed Lines	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	50,000
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	150	150	150	150	150	150	300	300	300	300	300	300	300	150	231
7	TOTAL WATER CIAC	52,039	52,039	52,039	52,039	52,039	52,039	52,264	52,264	52,264	52,264	52,264	52,264	52,264	225	52,180

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	75	0	0	0	0	0	0	75	40
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	150	0	0	0	0	0	0	150	81
7	**TOTAL NET ADDITIONS**	0	0	0	0	0	225	0	0	0	0	0	0	225	121

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	75	0	0	0	0	0	0	75	40
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	150	0	0	0	0	0	0	150	81
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	0	225	0	0	0	0	0	0	225	121

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

6/15/95 12:25 PM A13W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**	25,055
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	1,269
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,269
15	**12/31/92 Balance**	26,324
16		
17		
18	1993 Additions	1,244
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,244
22	**12/31/93 Balance**	27,568
23		
24		
25	1994 Additions	1,227
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,227
29	**12/31/94 Balance**	28,795
30		
31		
32	1995 Additions	1,257
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,257
36	**12/31/95 Balance**	30,052
37		
38		
39	1996 Additions	1,264
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	1,264
43	**12/31/96 Balance**	31,316

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

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	208	12	220	0	220	214	0	214	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	186	81	267	0	267	226	0	226	0.00%	0
4	Contributed Lines	29,656	1,165	30,821	0	30,821	30,239	0	30,239	0.00%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	2	6	8	0	8	5	0	5	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	30,052	1,264	31,316	0	31,316	30,684	0	30,684	0.00%	0

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

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Ave. Utility Balance 1996
1	Plant Capacity Fees	208	209	210	211	212	213	214	215	216	217	218	219	220	12	214
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	186	193	200	207	214	221	225	232	239	246	253	260	267	81	226
4	Contributed Lines	29,656	29,753	29,850	29,947	30,044	30,141	30,239	30,336	30,433	30,530	30,627	30,724	30,821	1,165	30,239
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	2	3	4	5	6	7	2	3	4	5	6	7	8	6	5
7	TOTAL ACC. AMORT. CIAC	30,052	30,158	30,264	30,370	30,476	30,582	30,680	30,786	30,892	30,998	31,104	31,210	31,316	1,264	30,684

Note: May not cross [illegible] due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	1	1	1	1	1	1	1	1	1	1	1	1	12	6
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	7	7	7	7	7	4	7	7	7	7	7	7	81	40
4	Contributed Lines	97	97	97	97	97	98	97	97	97	97	97	97	1,165	583
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
7	TOTAL NET ADDITIONS	106	106	106	106	106	98	106	106	106	106	106	106	1,264	632

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-14 (W)

Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	1	1	1	1	1	1	1	1	1	1	1	1	12	6
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	7	7	7	7	7	4	7	7	7	7	7	7	81	40
4	Contributed Lines	97	97	97	97	97	96	97	97	97	97	97	97	1,165	583
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
7	TOTAL GROSS ADDITIONS	106	106	106	106	106	96	106	106	106	106	106	106	1,264	632

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	TOTAL	195,498,804	100.00%		9.85%	
10						
11						
12			PRESENT ANNUAL AFUDC RATE =		see below	(b)
13						
14			PROPOSED ANNUAL AFUDC RATE =		9.85%	(c)
15						
16			PROPOSED MONTHLY AFUDC RATE =		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32						
33	Class of Capital	Per Book Balance	Non-Utility Adjustments	Non-Juris. Adjustments	Other Adjustments	Capital Structure Used for AFUDC Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	TOTAL	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595% (d)				
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/15/95 1:39 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) AFUDC RATES PROPOSED ANNUAL	(7) AFUDC RATES PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) AFUDC RATES PROPOSED ANNUAL	(14) AFUDC RATES PROPOSED MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

6/15/95 1:39 PM A15W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

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

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,726	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,483,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	82,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Deferred Debits (OAPS)	962,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,054,714	15,963,747	16,102,648	15,894,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	965,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,761,158	1,829,786	1,898,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,691	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,589	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,570,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,882,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,358,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,298	7,027,896
6															
7	GROSS UTILITY PLANT	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,689)	(93,250,261)	(94,078,901)	(94,965,813)	(95,989,486)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,887,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,236	1,354,450	1,350,036	1,383,186
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,813,685	2,813,685	2,813,685	2,813,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,808	8,817,512	7,341,633	4,330,468	6,096,028	7,858,940	6,114,057	4,507,685	3,985,861
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,866	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,483,386
34	Other Accounts Receivable	361,585	361,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(383,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	518,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,786	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,805	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,862
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,060,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,967,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,969,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,585	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,180,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,810,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,835,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,860	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,849	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EQUITY CAPITAL AND LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
28	Advances For Construction	7,166,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,867	114,573,989	114,832,343	115,088,922	115,344,183	115,567,345	113,225,480
35	Accumulated Amortization	(26,592,016)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,839,591	119,176,525	119,366,137	119,516,274	119,727,866	119,942,789	120,091,705	120,316,971	120,533,851	120,865,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,861,759	325,798,359	324,988,225	326,884,580	329,081,472	341,101,967	340,921,505	336,725,585	341,050,418	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross ** ue to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

6/15/95 1:44 PM A21W.XLS

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:							
2	Water Sales	33,436	0	33,436	21,950	55,386	65.65%	B-4(W),B-3(W)
3	Other Revenue	520	0	520	0	520		B-4(W)
4	TOTAL OPERATING REVENUES	33,956	0	33,956	21,950	55,906		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	36,475	1,845	38,319	0	38,319		B-5(W)
7	Depreciation net of CIAC Amort	9,736	0	9,736	0	9,736		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	6,084	87	6,172	988 (A)	7,160		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(10,812)	(745)	(11,557)	8,086 (B)	(3,471)		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	41,484	1,187	42,670	9,074	51,744		
12	NET OPERATING INCOME	(7,528)	(1,187)	(8,714)	12,876	4,162		
13	RATE BASE	162,567	0	162,567		162,567		A-1(W)
14	RATE OF RETURN	(4.63%)		(5.36%)		2.56%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase	(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	33,436	0	33,436	43,446	76,882	129.94%	B-4(W),B-3(W)
3	Other Revenue	520	0	520	0	520		B-4(W)
4	**TOTAL OPERATING REVENUES**	33,956	0	33,956	43,446	77,402		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	36,475	1,845	38,319	0	38,319		B-5(W)
7	Depreciation net of CIAC Amort	9,736	0	9,736	0	9,736		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	6,084	87	6,172	1,955 (A)	8,127		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(10,812)	(745)	(11,557)	16,005 (B)	4,448		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	41,484	1,187	42,670	17,960	60,630		
12	**NET OPERATING INCOME**	(7,528)	(1,187)	(8,714)	25,486	16,772		
13	**RATE BASE**	162,567	0	162,567		162,567		A-1(W)
14	**RATE OF RETURN**	(4.63%)		(5.36%)		10.32%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATEP REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-7.09%	D-1(W)	
3	Rate of Return (%)	10.32%	2.56%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	162,567	162,567	A-1(W)	
6	Required / Requested Income (L3 x L5)	16,772	4,162		
7	Adjusted Income Under Present Rates	(8,714)	(8,714)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	25,486	12,876		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	41,491	20,962		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	43,446	21,950		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	41,491	20,962		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	16,005	8,086		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,955	988		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	25,486	12,876		B-1(W)1/3,2/3

Notes:

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

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

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

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

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	683	
11			
12	3. Conservation Program Expenses	477	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	147	
15			
16	5. Conservation Elasticity Adjustment	(223)	
17			
18	6. Hewitt Study Expenses	760	
19			
20	7.	0	
21			
22		1,845	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	87	
37			
38	2.	0	
39			
40	3.	0	
41			
42	4.	0	
43			
44		87	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(745)	
47			
48	2.	0	
49			
50		(745)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	1,187	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	33,436	0	33,436
4	461.2 Metered - Commercial	0	0	0
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	33,436	0	33,436
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	33,436	0	33,436
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	520	0	520
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	520	0	520
26	**TOTAL PRESENT WATER OPERATING REVENUES**	33,956	0	33,956

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	15,957	1,093	17,050	6,959	332	7,291	2,482	257	2,739	6,515	505	7,020
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	3,988	83	4,071	1,739	0	1,739	620	35	655	1,628	49	1,677
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	2,758	(195)	2,562	2,640	(210)	2,430	8	0	8	110	15	124
6	616 Fuel for Power Production	489	0	489	489	0	489	0	0	0	0	0	0
7	618 Chemicals	159	(13)	146	159	(13)	146	0	0	0	0	0	0
8	620 Materials & Supplies	2,993	78	3,070	2,562	0	2,562	132	14	146	299	64	363
9	631 Contractual Services - Eng.	50	0	50	0	0	0	0	0	0	50	0	50
10	632 Contractual Services - Acct.	265	0	265	0	0	0	0	0	0	265	0	265
11	633 Contractual Services - Legal	160	0	160	0	0	0	0	0	0	160	0	160
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,535	325	1,861	1,123	133	1,256	0	0	0	412	192	605
14	641 Rental of Real Building/Real Property	237	37	274	0	0	0	0	0	0	237	37	274
15	642 Rental of Equipment	14	6	20	3	0	3	0	0	0	11	6	17
16	650 Transportation Expense	1,726	17	1,744	1,517	0	1,517	93	12	105	116	6	122
17	656 Insurance - Vehicle	182	0	182	0	0	0	0	0	0	182	0	182
18	657 Insurance - General Liability	374	78	452	0	0	0	0	0	0	374	78	452
19	658 Insurance - Workman's Comp (2)	273	4	277	119	0	119	42	2	45	111	1	113
20	659 Insurance - Other	37	0	37	0	0	0	0	0	0	37	0	37
21	660 Advertising Expense	40	37	77	0	0	0	0	0	0	40	37	77
22	666 Reg. Comm. Exp. - Rate Case Amort.	1,098	0	1,098	0	0	0	0	0	0	1,098	0	1,098
23	667 Reg. Comm. Exp. - Other	88	0	88	0	0	0	0	0	0	88	0	88
24	670 Bad Debt Expense	325	35	360	0	0	0	325	35	360	0	0	0
25	675 Miscellaneous Expenses	3,727	259	3,986	1,071	0	1,071	815	47	862	1,841	212	2,053
26	**TOTAL WATER O & M EXPENSES**	36,475	1,845	38,319	18,381	242	18,623	4,518	401	4,920	13,576	1,201	14,777

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	1,326	1,219	1,405	1,349	1,364	1,343	1,338	1,337	1,304	1,346	1,298	1,328	15,957	1,093	17,050
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	331	305	351	337	341	336	334	334	326	336	324	332	3,988	83	4,071
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	230	229	230	230	230	230	230	230	230	230	230	230	2,758	(195)	2,563
6	616.1-.8 Fuel for Power Production	0	0	0	245	0	0	0	0	245	0	0	0	489	0	489
7	618.1-.8 Chemicals	0	0	106	0	0	0	0	0	0	53	0	0	159	(13)	146
8	620.1-.8 Materials & Supplies	322	193	274	196	322	196	269	245	269	194	268	244	2,993	78	3,071
9	631.1-.8 Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	50	0	50
10	632.1-.8 Contractual Services - Acct.	22	21	23	23	22	22	22	22	22	23	22	22	265	0	265
11	633.1-.8 Contractual Services - Legal	13	13	14	14	13	13	13	13	13	14	13	13	160	0	160
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	125	126	122	128	127	125	131	131	131	131	130	131	1,536	325	1,861
14	641.1-.8 Rental of Real Building/Real Property	19	19	20	20	20	20	20	20	20	20	19	20	237	37	274
15	642.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	14	6	20
16	650.1-.8 Transportation Expense	144	143	144	144	144	144	144	144	144	144	144	144	1,726	17	1,743
17	656.1-.8 Insurance - Vehicle	15	14	16	16	15	15	15	15	15	15	15	15	182	0	182
18	657.1-.8 Insurance - General Liability	31	29	32	32	31	31	31	31	31	32	31	31	374	78	452
19	658.1-.8 Insurance - Workman's Comp (2)	23	21	24	23	23	23	23	23	22	23	22	23	273	4	277
20	659.1-.8 Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	37	0	37
21	660.1-.8 Advertising Expense	3	3	3	3	3	3	3	3	3	3	3	3	40	37	77
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	90	87	94	94	92	91	92	92	91	93	90	91	1,098	0	1,098
23	667.1-.8 Reg. Comm. Exp. - Other	7	7	8	8	7	7	7	7	7	7	7	7	88	0	88
24	670.1-.8 Bad Debt Expense	27	25	27	27	27	27	28	27	27	28	27	27	325	35	360
25	675.1-.8 Miscellaneous Expenses	317	296	338	319	319	320	304	304	300	306	298	301	3,727	259	3,986
26	TOTAL WATER O & M EXPENSES	3,054	2,759	3,241	3,215	3,112	2,954	3,015	2,989	3,206	3,009	2,949	2,971	36,476	1,845	38,321

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	583	516	637	584	607	595	579	580	560	562	560	578	6,959	332	7,291
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	146	129	159	146	152	149	145	145	140	145	140	144	1,739	0	1,739
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	220	220	220	220	220	220	220	220	220	220	220	220	2,640	(210)	2,430
6	616.1-.6 Fuel for Power Production	0	0	0	245	0	0	0	0	245	0	0	0	489	0	489
7	618.1-.6 Chemicals	0	0	106	0	0	0	0	0	0	53	0	0	159	(13)	146
8	620.1-.6 Materials & Supplies	286	159	237	159	286	160	233	209	233	158	233	208	2,562	0	2,562
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	91	93	87	92	92	91	96	96	96	96	96	96	1,123	133	1,256
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	1	0	0	0	0	0	0	0	0	0	3	0	3
16	650.1-.6 Transportation Expense	126	126	126	126	126	126	126	126	126	126	126	126	1,517	0	1,517
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	10	9	11	10	10	10	10	10	10	10	10	10	119	0	119
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	98	91	111	93	95	99	80	81	80	82	81	80	1,071	0	1,071
26	TOTAL WATER DIRECT O & M EXPENSES	1,561	1,344	1,696	1,676	1,588	1,450	1,490	1,467	1,710	1,472	1,466	1,483	18,381	242	18,623

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 4 0f 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	207	189	210	208	209	206	212	210	204	212	205	209	2,482	257	2,739
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	52	47	52	52	52	52	53	52	51	53	51	52	620	35	655
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	11	10	11	11	11	11	11	11	11	11	11	11	132	14	146
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	8	7	8	8	8	8	8	8	8	8	8	8	93	12	105
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	4	3	4	4	4	4	4	4	3	4	4	4	42	2	45
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	27	25	27	27	27	27	28	27	27	28	27	27	325	35	360
25	675.7 Miscellaneous Expenses	68	62	69	68	69	68	70	69	67	70	67	69	815	47	862
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	377	344	382	379	380	375	386	382	372	386	373	381	4,518	401	4,920

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name		(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	535	514	558	557	549	542	547	547	540	552	533	541	6,515	505	7,020
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	134	128	139	139	137	135	137	137	135	138	133	135	1,628	49	1,677
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	9	9	9	9	9	9	9	9	9	9	9	9	110	15	124
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	25	24	26	26	25	25	25	25	25	25	24	25	299	64	363
9	631.8	Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	50	0	50
10	632.8	Contractual Services - Acct.	22	21	23	23	22	22	22	22	22	23	22	22	265	0	265
11	633.8	Contractual Services - Legal	13	13	14	14	13	13	13	13	13	14	13	13	160	0	160
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	34	33	35	35	35	34	35	35	34	35	34	34	412	192	605
14	641.8	Rental of Real Building/Real Property	19	19	20	20	20	20	20	20	20	20	19	20	237	37	274
15	642.8	Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	11	6	17
16	650.8	Transportation Expense	10	9	10	10	10	10	10	10	10	10	9	10	116	6	122
17	656.8	Insurance - Vehicle	15	14	16	16	15	15	15	15	15	15	15	15	182	0	182
18	657.8	Insurance - General Liability	31	29	32	32	31	31	31	31	31	32	31	31	374	78	452
19	658.8	Insurance - Workman's Comp (2)	9	9	10	10	9	9	9	9	9	9	9	9	111	1	113
20	659.8	Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	37	0	37
21	660.8	Advertising Expense	3	3	3	3	3	3	3	3	3	3	3	3	40	37	77
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	90	87	94	94	92	91	92	92	91	93	90	91	1,098	0	1,098
23	667.8	Reg. Comm. Exp. - Other	7	7	8	8	7	7	7	7	7	7	7	7	88	0	88
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	151	145	158	157	155	153	154	155	153	156	150	153	1,841	212	2,053
26	**TOTAL WATER ALLOCATED A & G EXPENSES**		1,116	1,071	1,163	1,160	1,143	1,129	1,139	1,141	1,126	1,151	1,110	1,127	13,576	1,201	14,777

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 6 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No.	Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	15,953	936	(933)	15,957	0	219	113	0	0	760	1,093	17,050
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	3,962	26	0	3,988	0	55	28	0	0	0	83	4,071
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	2,770	0	(12)	2,758	0	15	0	0	(210)	0	(195)	2,562
6	616.1-.8	Fuel for Power Production	480	9	(0)	489	0	0	0	0	0	0	0	489
7	618.1-.8	Chemicals	156	3	(0)	159	0	0	0	0	(13)	0	(13)	146
8	620.1-.8	Materials & Supplies	2,979	58	(45)	2,993	0	27	37	14	0	0	78	3,070
9	631.1-.8	Contractual Services - Eng.	54	1	(5)	50	0	0	0	0	0	0	0	50
10	632.1-.8	Contractual Services - Acct.	287	6	(28)	265	0	0	0	0	0	0	0	265
11	633.1-.8	Contractual Services - Legal	173	3	(17)	160	0	0	0	0	0	0	0	160
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	1,548	30	(43)	1,535	0	68	124	133	0	0	325	1,861
14	641.1-.8	Rental of Real Building/Real Property	257	5	(25)	237	0	37	0	0	0	0	37	274
15	642.1-.8	Rental of Equipment	15	0	(2)	14	0	6	1	0	0	0	6	20
16	650.1-.8	Transportation Expense	1,715	33	(22)	1,726	0	17	0	0	0	0	17	1,744
17	656.1-.8	Insurance - Vehicle	197	4	(19)	182	0	0	0	0	0	0	0	182
18	657.1-.8	Insurance - General Liability	405	8	(39)	374	0	78	0	0	0	0	78	452
19	658.1-.8	Insurance - Workman's Comp (2)	285	(13)	0	273	0	4	0	0	0	0	4	277
20	659.1-.8	Insurance - Other	40	1	(4)	37	0	0	0	0	0	0	0	37
21	660.1-.8	Advertising Expense	44	1	(4)	40	0	0	37	0	0	0	37	77
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	727	0	372	1,098	0	0	0	0	0	0	0	1,098
23	667.1-.8	Reg. Comm. Exp. - Other	97	0	(9)	88	0	0	0	0	0	0	0	88
24	670.1-.8	Bad Debt Expense	352	0	(27)	325	0	35	0	0	0	0	35	360
25	675.1-.8	Miscellaneous Expenses	3,926	77	(275)	3,727	0	122	137	0	0	0	259	3,986
26		**TOTAL WATER O & M EXPENSES**	36,423	1,189	(1,137)	36,475	0	683	477	147	(223)	760	1,845	38,319

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	6,573	386	0	6,959	0	0	0	0	0	332	332	7,291
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	1,632	107	0	1,739	0	0	0	0	0	0	0	1,739
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	2,640	0	0	2,640	0	0	0	0	(210)	0	(210)	2,430
6	616.1-.6 Fuel for Power Production	480	9	(0)	489	0	0	0	0	0	0	0	489
7	618.1-.6 Chemicals	156	3	(0)	159	0	0	0	0	(13)	0	(13)	146
8	620.1-.6 Materials & Supplies	2,513	49	(0)	2,562	0	0	0	0	0	0	0	2,562
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	1,102	21	(0)	1,123	0	0	0	133	0	0	133	1,256
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	3	0	(0)	3	0	0	0	0	0	0	0	3
16	650.1-.6 Transportation Expense	1,488	29	(0)	1,517	0	0	0	0	0	0	0	1,517
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	118	1	0	119	0	0	0	0	0	0	0	119
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	1,050	20	0	1,071	0	0	0	0	0	0	0	1,071
26	**TOTAL WATER DIRECT O & M EXPENSES**	17,756	626	(2)	18,381	0	0	0	133	(223)	332	242	18,623

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	2,588	152	(257)	2,482	0	139	0	0	0	118	257	2,739
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	643	(22)	0	620	0	35	0	0	0	0	35	655
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	9	0	(1)	8	0	0	0	0	0	0	0	8
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	143	3	(14)	132	0	14	0	0	0	0	14	146
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	101	2	(10)	93	0	12	0	0	0	0	12	105
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	46	(4)	0	42	0	2	0	0	0	0	2	45
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	352	0	(27)	325	0	35	0	0	0	0	35	360
25	675.7	Miscellaneous Expenses	882	17	(85)	815	0	47	0	0	0	0	47	862
26		TOTAL WATER O & M EXPENSES	4,763	148	(393)	4,518	0	283	0	0	0	118	401	4,920

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.		(1) Account No. and Name	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6) Marco Shores Raw Water Purchase Adjustment	(7) Add Buenaventura Lakes Common Costs	(8) Add Conservation Program Expenses	(9) Add Hurricane Preparedness/ & Lab Cost Expenses	(10) Conservation Elasticity Adjustment	(11) Add Hewitt Study Expenses	(12) Net Adjustments	(13) Total Adjusted O & M
						UTILITY ADJUSTMENTS TO A&G EXPENSES								
1	601.8	Salaries & Wages - Employees	6,793	399	(676)	6,515	0	81	113	0	0	310	505	7,020
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	1,687	(59)	0	1,628	0	20	28	0	0	0	49	1,677
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	121	0	(11)	110	0	15	0	0	0	0	15	124
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	323	6	(31)	299	0	13	37	14	0	0	64	363
9	631.8	Contractual Services - Eng.	54	1	(5)	50	0	0	0	0	0	0	0	50
10	632.8	Contractual Services - Acct.	287	6	(28)	265	0	0	0	0	0	0	0	265
11	633.8	Contractual Services - Legal	173	3	(17)	160	0	0	0	0	0	0	0	160
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	446	9	(43)	412	0	68	124	0	0	0	192	605
14	641.8	Rental of Real Building/Real Property	257	5	(25)	237	0	37	0	0	0	0	37	274
15	642.8	Rental of Equipment	12	0	(1)	11	0	6	1	0	0	0	6	17
16	650.8	Transportation Expense	126	2	(12)	116	0	6	0	0	0	0	6	122
17	656.8	Insurance - Vehicle	197	4	(19)	182	0	0	0	0	0	0	0	182
18	657.8	Insurance - General Liability	405	8	(39)	374	0	78	0	0	0	0	78	452
19	658.8	Insurance - Workman's Comp (2)	122	(10)	0	111	0	1	0	0	0	0	1	113
20	659.8	Insurance - Other	40	1	(4)	37	0	0	0	0	0	0	0	37
21	660.8	Advertising Expense	44	1	(4)	40	0	0	37	0	0	0	37	77
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	727	0	372	1,098	0	0	0	0	0	0	0	1,098
23	667.8	Reg. Comm. Exp. - Other	97	0	(9)	88	0	0	0	0	0	0	0	88
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	1,993	39	(191)	1,841	0	75	137	0	0	0	212	2,053
26		**TOTAL WATER O & M EXPENSES**	13,903	415	(742)	13,576	0	400	477	14	0	310	1,201	14,777

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.1-.8	Salaries & Wages - Employees	15,953	17,050	1,097	6.88%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	3,961	4,071	109	2.75%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	2,770	2,562	(207)	(7.47%)
6	616.1-.8	Fuel for Power Production	480	489	9	1.88%
7	618.1-.8	Chemicals	156	146	(10)	(6.41%)
8	620.1-.8	Materials & Supplies	2,979	3,070	91	3.05%
9	631.1-.8	Contractual Services - Eng.	54	50	(4)	(7.39%)
10	632.1-.8	Contractual Services - Acct.	287	265	(22)	(7.66%)
11	633.1-.8	Contractual Services - Legal	173	160	(13)	(7.51%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	1,548	1,861	312	20.15%
14	641.1-.8	Rental of Real Building/Real Property	257	274	18	7.01%
15	642.1-.8	Rental of Equipment	15	20	6	40.66%
16	650.1-.8	Transportation Expense	1,715	1,744	29	1.69%
17	656.1-.8	Insurance - Vehicle	197	182	(15)	(7.62%)
18	657.1-.8	Insurance - General Liability	405	452	47	11.61%
19	658.1-.8	Insurance - Workman's Comp	286	277	(9)	(3.15%)
20	659.1-.8	Insurance - Other	40	37	(3)	(7.46%)
21	660.1-.8	Advertising Expense	44	77	33	75.26%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	727	1,098	372	51.18%
23	667.1-.8	Reg. Comm. Exp. - Other	97	88	(9)	(9.23%)
24	670.1-.8	Bad Debt Expense	352	360	8	2.27%
25	675.1-.8	Miscellaneous Expenses	3,925	3,986	61	1.55%
26	**TOTAL WATER O & M EXPENSES**		36,422	38,319	1,900	5.22%
27	**TOTAL (LESS ACCTS 666 & 667)**		35,597	37,133	1,537	4.32%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6 Salaries & Wages - Employees	6,573	7,291	718	10.92%
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6 Employee Pensions & Benefits	1,632	1,739	107	6.56%
4	610.1-.6 Purchased Water	0	0	0	0.00%
5	615.1-.6 Purchased Power	2,640	2,430	(210)	(7.95%)
6	616.1-.6 Fuel for Power Production	480	489	9	1.88%
7	618.1-.6 Chemicals	156	146	(10)	(6.41%)
8	620.1-.6 Materials & Supplies	2,513	2,562	49	1.95%
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6 Contractual Services - Other	1,102	1,256	154	13.97%
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6 Rental of Equipment	3	3	0	0.00%
16	650.1-.6 Transportation Expense	1,488	1,517	29	1.95%
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%
19	658.1-.6 Insurance - Workman's Comp	118	119	1	0.85%
20	659.1-.6 Insurance - Other	0	0	0	0.00%
21	660.1-.6 Advertising Expense	0	0	0	0.00%
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%
25	675.1-.6 Miscellaneous Expenses	1,050	1,071	21	2.00%
26	**TOTAL WATER O & M EXPENSES**	17,755	18,623	868	4.89%
27	**TOTAL (LESS ACCTS 666 & 667)**	17,755	18,623	868	4.89%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.7	Salaries & Wages - Employees	2,588	2,739	151	5.84%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	643	655	12	1.87%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	9	8	(1)	(11.13%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	143	146	3	2.10%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	101	105	4	3.96%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	46	45	(1)	(2.16%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	352	360	8	2.27%
25	675.7	Miscellaneous Expenses	882	862	(20)	(2.27%)
26	**TOTAL WATER O & M EXPENSES**		4,763	4,920	156	3.27%
27	**TOTAL (LESS ACCTS 666 & 667)**		4,763	4,920	156	3.27%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.8	Salaries & Wages - Employees	6,793	7,020	228	3.36%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	1,687	1,677	(10)	(0.59%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	121	124	3	2.48%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	323	363	39	12.07%
9	631.8	Contractual Services - Eng.	54	50	(4)	(7.39%)
10	632.8	Contractual Services - Acct.	287	265	(22)	(7.66%)
11	633.8	Contractual Services - Legal	173	160	(13)	(7.51%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	446	605	158	35.39%
14	641.8	Rental of Real Building/Real Property	257	274	18	7.01%
15	642.8	Rental of Equipment	12	17	6	51.04%
16	650.8	Transportation Expense	126	122	(4)	(3.18%)
17	656.8	Insurance - Vehicle	197	182	(15)	(7.62%)
18	657.8	Insurance - General Liability	405	452	47	11.61%
19	658.8	Insurance - Workman's Comp	122	113	(9)	(7.41%)
20	659.8	Insurance - Other	40	37	(3)	(7.46%)
21	660.8	Advertising Expense	44	77	33	75.26%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	727	1,098	372	51.18%
23	667.8	Reg. Comm. Exp. - Other	97	88	(9)	(9.23%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	1,993	2,053	60	3.01%
26	**TOTAL WATER O & M EXPENSES**		13,903	14,777	875	6.29%
27	**TOTAL (LESS ACCTS 666 & 667)**		13,079	13,591	512	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**1995 Consolidated Rate Case:**				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					

			(A) Total FPSC Filed	(B) Water
46	Amortization of Rate Case Expense:			
47				
48				
49	Prior Unamortized Rate Case Expense			
50	Charlotte	N/A	$2,653	5
51	Marco Island	Docket No. 920655-WS	$106,820	206
52	GIGA	Docket No. 920199-WS	$677,601	1,305
53	Lehigh	Docket No. 911188-WS	$67,100	129
54			854,174	1,645
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	1,916
57	Uniform Rate Investigation (See page 2 for detail)		432,089	832
58			1,427,241	2,748
59	Total Projected Rate Case Expense		2,281,415	4,393
60	Annual Amortization		$570,354	$1,098
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	241
64	% of Total		100.000000%	0.192566%
65				

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

ALLOCATION OF EXPENSES - 1996

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**										
2	301.1	Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1	Franchise	253	40	2.50%	6	0	6	0.00%	0	6
4	339.1	Other Plant & Misc.	154	25	4.00%	6	0	6	0.00%	0	6
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2	Land & Land Rights	7,029	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	8,834	33	3.03%	268	0	268	0.00%	0	268
8	305.2	Collect. & Impound.	19	50	2.00%	0	0	0	0.00%	0	0
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	37,105	30	3.33%	1,236	0	1,236	0.00%	0	1,236
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	2,135	35	2.86%	61	0	61	0.00%	0	61
13	310.2	Power Generation Equpi.	21,166	20	5.00%	1,058	0	1,058	0.00%	0	1,058
14	311.2	Pumping Equipment	17,226	20	5.00%	861	0	861	0.00%	0	861
15	339.2	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16	**WATER TREATMENT PLANT**										
17	303.3	Land & Land Rights	514	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	19,554	33	3.03%	592	0	592	0.00%	0	592
19	320.3	Water Treatment Equip.	5,018	22	4.55%	228	0	228	0.00%	0	228
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	577	25	4.00%	23	0	23	0.00%	0	23
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4	Land & Land Rights	1	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4	Distr. Reservoirs	5,491	37	2.70%	148	0	148	0.00%	0	148
26	331.4	Transmission & Distribution	66,661	43	2.33%	1,553	0	1,553	0.00%	0	1,553
27	333.4	Services	1,891	40	2.50%	47	0	47	0.00%	0	47
28	334.4	Meters & Meter Installation	12,224	20	5.00%	611	0	611	0.00%	0	611
29	335.4	Hydrants	88	45	2.22%	2	0	2	0.00%	0	2
30	339.4	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31	**GENERAL PLANT**										
32	303.5	Land & Land Rights	688	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	7,018	40	2.50%	175	0	175	0.00%	0	175
34	340.5	Office Furniture & Equipment	4,337	15	6.67%	289	0	289	0.00%	0	289
35	340.51	Computer Equipment	11,546	6	16.67%	1,925	0	1,925	0.00%	0	1,925
36	341.5	Transportation Equipment	6,661	6	16.67%	1,110	0	1,110	0.00%	0	1,110
37	342.5	Stores Equipment	62	18	5.56%	3	0	3	0.00%	0	3
38	343.5	Tools, Shop & Garage	2,418	16	6.25%	151	0	151	0.00%	0	151
39	344.5	Laboratory Equipment	2,192	15	6.67%	146	0	146	0.00%	0	146
40	345.5	Power Operated Equipment	2,769	12	8.33%	231	0	231	0.00%	0	231
41	346.5	Communication Equipmen.	1,256	10	10.00%	126	0	126	0.00%	0	126
42	347.5	Miscellaneous Equipment	565	15	6.67%	38	0	38	0.00%	0	38
43	348.5	Other Tangible Plant	1,063	10	10.00%	106	0	106	0.00%	0	106
44		**INTANGIBLE PLANT**	407		2.95%	12	0	12	0.00%	0	12
45		**SUPPLY & PUMPING**	93,514		3.73%	3,484	0	3,484	0.00%	0	3,484
46		**WATER TREATMENT PLANT**	25,664		3.28%	843	0	843	0.00%	0	843
47		**TRANSMISSION & DISTRIBUTION**	86,356		2.73%	2,361	0	2,361	0.00%	0	2,361
48		**GENERAL PLANT**	40,576		10.60%	4,300	0	4,300	0.00%	0	4,300
49		**TOTAL DEPRECIATION EXPENSE**	246,518		4.46%	11,000	0	11,000	0.00%	0	11,000
50		**LESS: AMORTIZATION OF CIAC**				(1,264)	0	(1,264)		0	(1,264)
51		**NET DEPRECIATION EXPENSE - WATER**				9,736	0	9,736		0	9,736

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

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	314	3.82%	12	0	12	0.00%	0	12
2	Line/Main Extension Fees	0	2.33%	0	0	0	0.00%	0	0
3	Meter Installation Fees	1,615	5.00%	81	0	81	0.00%	0	81
4	Contributed Lines	50,000	2.33%	1,165	0	1,165	0.00%	0	1,165
5	Contributed Property Other Than Lines	0	3.38%	0	0	0	0.00%	0	0
6	Service Installation Fees	231	2.49%	6	0	6	0.00%	0	6
7	**TOTAL WATER CIAC AMORT. EXP.**	52,160		1,264	0	1,264		0	1,264

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

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	8,834	268	3.03%
3	305.2 Collecting & Impounding reservoirs	19	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	37,105	1,236	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	2,135	61	2.86%
8	310.2 Power Generation Equipment	21,166	1,058	5.00%
9	311.2 Pumping Equipment	17,226	861	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	19,554	592	3.03%
12	320.3 Water Treatment.Equipment	5,018	228	4.54%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	577	23	3.98%
15	330.4 Distribution Reservoirs	5,491	148	2.70%
16	**COMPOSITE RATE**	117,126	4,475	3.82%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	66,661	1,553	2.33%
20	335.4 Hydrants	88	2	2.26%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	66,749	1,555	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	12,224	611	5.00%
25	**COMPOSITE RATE**	12,224	611	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	1,891	47	2.49%
28	**COMPOSITE RATE**	1,891	47	2.49%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	117,126	4,475	3.82%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	66,749	1,555	2.33%
32	Meter Installation Fees (Line 25)	12,224	611	5.00%
33	Service Installation Fees (Line 28)	1,891	47	2.49%
34	**COMPOSITE RATE**	197,990	6,688	3.38%

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,528	0	1,528	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,277	87	1,364	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,277	87	1,364		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	3,280	0	3,280		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	3,280	0	3,280		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	3,280	0	3,280		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	6,084	87	6,172		B-1(W)1/3.2/3

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

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

	(1)	(2)	(3)	(4)	(5)
		1996 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	33,956	0	33,956	B-4(W)
3	Less:				
4	O & M Expenses	36,475	1,845	38,319	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	9,736	0	9,736	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	6,084	87	6,172	B-15(W)
8	Pre-Tax Operating Expenses	52,295	1,932	54,227	
9	**PRE-TAX OPERATING INCOME**	(18,339)	(1,932)	(20,271)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(18,339)	(1,932)	(20,271)	
12	Less:				
13	Interest Expense:				
14	Rate Base	162,567	0	162,567	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	8,600	0	8,600	C-3
17	Net Taxable Income (L11 - L16)	(26,939)	(1,932)	(28,871)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(10,392)	(745)	(11,137)	
20	Less:				
21	Parent Debt Adjustment	368	0	368	C-1(W)
22	Investment Tax Credit	52	0	52	C-7(W)
23	**TOTAL INCOME TAXES**	(10,812)	(745)	(11,557)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Lake / Imperial Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.00%	0.00%	0.00%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

THIS PAGE INTENTIONALLY LEFT BLANK

SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	347,157	0	347,157	A-5 (W)
2	Utility Land & Land Rights	843	0	843	A-5 (W)
3	Non-Used and Useful	(43,854)	0	(43,854)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(93,697)	0	(93,697)	A-9 (W)
6	CIAC	(18,223)	(13)	(18,236)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	4,156	0	4,156	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(1,896)	0	(1,896)	Vol. II
13	Deferred Taxes	(1,202)	0	(1,202)	C-7 (W)
14	Working Capital Allowance	10,984	0	10,984	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	204,268	(13)	204,255	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7		0	0	
8				
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13		0	0	
14				
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19		0	0	
20				
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25		0	0	
26				
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37		0	0	
38				
39	**F. CIAC:**			A-12 (W)
40	1. Transfer Unclaimed Refunds to CIAC	(13)	(13)	
41				
42	2.			
43		0	0	
44				
45		(13)	(13)	
46				
47	**SUBTOTAL**	(13)	(13)	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

6/15/95 8:22 AM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		235,526
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		235,526
16			
17			
18	1993 Additions		69,759
19	1993 Retirements		1,000
20	1993 Adjustments	General Plant Allocation True-up	1,730
21	1993 Net Additions		70,489
22	**12/31/93 Balance**		306,015
23			
24			
25	1994 Additions		31,935
26	1994 Retirements		1,130
27	1994 Adjustments		0
28	1994 Net Additions		30,805
29	**12/31/94 Balance**		336,820
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(305)
32	1995 Additions		10,202
33	1995 Retirements		420
34	1995 Adjustments		0
35	1995 Net Additions		9,782
36	**12/31/95 Balance**		346,297
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(2,851)
39	1996 Additions		8,330
40	1996 Retirements		32
41	1996 Adjustments		0
42	1996 Net Additions		8,297
43	**12/31/96 Balance**		351,743

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

6/15/95 8:27 AM A04W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions 12/31/95 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	337	0	0	0	337	0	337	337	0	337
4	339.1 Other Plant & Miscellaneous	737	0	0	0	737	0	737	737	0	737
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	61	0	0	0	61	0	61	61	0	61
7	304.2 Structures & Improvements	51,184	0	0	0	51,184	0	51,184	51,184	0	51,184
8	305.2 Collecting & Impounding reservoirs	8	0	0	0	8	0	8	8	0	8
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	17,143	0	0	0	17,143	0	17,143	17,143	0	17,143
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	106	0	0	0	106	0	106	106	0	106
13	310.2 Power Generation Equipment	31,576	0	0	0	31,576	0	31,576	31,576	0	31,576
14	311.2 Pumping Equipment	17,653	0	0	0	17,653	0	17,653	17,653	0	17,653
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	55	0	0	0	55	0	55	55	0	55
18	304.3 Structures & Improvements	5,640	0	0	0	5,640	0	5,640	5,640	0	5,640
19	320.3 Water Treatment Equipment	4,215	0	0	0	4,215	0	4,215	4,215	0	4,215
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1,212	0	1,212	1,212	0	1,212	606	0	606
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	4	0	0	0	4	0	4	4	0	4
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	23,002	0	0	0	23,002	0	23,002	23,002	0	23,002
26	331.4 Transmission & Distribution	95,650	0	0	0	95,650	0	95,650	95,650	0	95,650
27	333.4 Services	8,486	1,131	0	1,131	9,618	0	9,618	9,052	0	9,052
28	334.4 Meters & Meter Installation	47,129	2,123	0	2,123	49,252	0	49,252	48,191	0	48,191
29	335.4 Hydrants	174	0	0	0	174	0	174	174	0	174
30	339.4 Other Plant & Miscellaneous	9	0	0	0	9	0	9	9	0	9
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	723	0	0	0	723	0	723	723	0	723
33	304.5 Structures & Improvements	7,348	62	(32)	30	7,378	0	7,378	7,368	0	7,368
34	340.5 Office Furniture & Equipment	4,553	0	0	0	4,553	0	4,553	4,553	0	4,553
35	340.51 Computer Equipment	10,728	2,301	0	2,301	13,029	0	13,029	12,121	0	12,121
36	341.5 Transportation Equipment	6,805	309	0	309	7,115	0	7,115	6,993	0	6,993
37	342.5 Stores Equipment	66	0	0	0	66	0	66	66	0	66
38	343.5 Tools, Shop & Garage Equipment	2,482	93	0	93	2,575	0	2,575	2,538	0	2,538
39	344.5 Laboratory Equipment	2,257	73	0	73	2,330	0	2,330	2,301	0	2,301
40	345.5 Power Operated Equipment	2,286	1,025	0	1,025	3,311	0	3,311	2,907	0	2,907
41	346.5 Communication Equipment	1,319	0	0	0	1,319	0	1,319	1,319	0	1,319
42	347.5 Miscellaneous Equipment	593	0	0	0	593	0	593	593	0	593
43	348.5 Other Tangible Plant	1,116	0	0	0	1,116	0	1,116	1,116	0	1,116
44	**INTANGIBLE PLANT**	1,074	0	0	0	1,074	0	1,074	1,074	0	1,074
45	**SUPPLY & PUMPING**	117,731	0	0	0	117,731	0	117,731	117,731	0	117,731
46	**WATER TREATMENT PLANT**	9,910	1,212	0	1,212	11,122	0	11,122	10,516	0	10,516
47	**TRANSMISSION & DISTRIBUTION**	174,455	3,254	0	3,254	177,709	0	177,709	176,082	0	176,082
48	**GENERAL PLANT**	40,275	3,864	(32)	3,831	44,107	0	44,107	42,597	0	42,597
49	**TOTAL PLANT IN SERVICE**	343,446	8,330	(32)	8,297	351,743	0	351,743	348,000	0	348,000
50	**LAND & LAND RIGHTS**	843	0	0	0	843	0	843	843	0	843
51	**TOTAL PIS LESS LAND**	342,603	8,330	(32)	8,297	350,900	0	350,900	347,157	0	347,157

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	337	337	337	337	337	337	337	337	337	337	337	337	337	0	337
4	339.1 Other Plant & Miscellaneous	737	737	737	737	737	737	737	737	737	737	737	737	737	0	737
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	61	61	61	61	61	61	61	61	61	61	61	61	61	0	61
7	304.2 Structures & Improvements	51,184	51,184	51,184	51,184	51,184	51,184	51,184	51,184	51,184	51,184	51,184	51,184	51,184	0	51,184
8	305.2 Collecting & Impounding reservoirs	8	8	8	8	8	8	8	8	8	8	8	8	8	0	8
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	17,143	17,143	17,143	17,143	17,143	17,143	17,143	17,143	17,143	17,143	17,143	17,143	17,143	0	17,143
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	106	106	106	106	106	106	106	106	106	106	106	106	106	0	106
13	310.2 Power Generation Equipment	31,576	31,576	31,576	31,576	31,576	31,576	31,576	31,576	31,576	31,576	31,576	31,576	31,576	0	31,576
14	311.2 Pumping Equipment	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	17,653	0	17,653
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	55	55	55	55	55	55	55	55	55	55	55	55	55	0	55
18	304.3 Structures & Improvements	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	0	5,640
19	320.3 Water Treatment Equipment	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	4,215	0	4,215
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	101	202	303	404	505	606	707	808	909	1,010	1,111	1,212	1,212	606
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	4	4	4	4	4	4	4	4	4	4	4	4	4	0	4
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	23,002	23,002	23,002	23,002	23,002	23,002	23,002	23,002	23,002	23,002	23,002	23,002	23,002	0	23,002
26	331.4 Transmission & Distribution	95,650	95,650	95,650	95,650	95,650	95,650	95,650	95,650	95,650	95,650	95,650	95,650	95,650	0	95,650
27	333.4 Services	8,486	8,581	8,675	8,769	8,863	8,958	9,052	9,146	9,241	9,335	9,429	9,523	9,618	1,131	9,052
28	334.4 Meters & Meter Installation	47,129	47,306	47,483	47,660	47,837	48,014	48,191	48,368	48,544	48,721	48,898	49,075	49,252	2,123	48,191
29	335.4 Hydrants	174	174	174	174	174	174	174	174	174	174	174	174	174	0	174
30	339.4 Other Plant & Miscellaneous	9	9	9	9	9	9	9	9	9	9	9	9	9	0	9
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	723	723	723	723	723	723	723	723	723	723	723	723	723	0	723
33	304.5 Structures & Improvements	7,348	7,372	7,374	7,378	7,380	7,381	7,355	7,356	7,357	7,362	7,367	7,373	7,378	30	7,368
34	340.5 Office Furniture & Equipment	4,553	4,553	4,553	4,553	4,553	4,553	4,553	4,553	4,553	4,553	4,553	4,553	4,553	0	4,553
35	340.51 Computer Equipment	10,728	11,641	11,711	11,899	11,937	11,974	12,198	12,235	12,273	12,461	12,643	12,841	13,029	2,301	12,121
36	341.5 Transportation Equipment	6,805	6,928	6,936	6,963	6,968	6,973	7,003	7,008	7,013	7,038	7,063	7,089	7,115	309	6,993
37	342.5 Stores Equipment	66	66	66	66	66	66	66	66	66	66	66	66	66	0	66
38	343.5 Tools, Shop & Garage Equipment	2,482	2,518	2,521	2,529	2,530	2,532	2,541	2,543	2,544	2,552	2,559	2,567	2,575	93	2,538
39	344.5 Laboratory Equipment	2,257	2,286	2,296	2,294	2,296	2,297	2,304	2,305	2,306	2,312	2,318	2,324	2,330	73	2,301
40	345.5 Power Operated Equipment	2,296	2,693	2,724	2,808	2,825	2,841	2,941	2,958	2,974	3,058	3,139	3,227	3,311	1,025	2,907
41	346.5 Communication Equipment	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	0	1,319
42	347.5 Miscellaneous Equipment	593	593	593	593	593	593	593	593	593	593	593	593	593	0	593
43	348.5 Other Tangible Plant	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	0	1,116
44	**INTANGIBLE PLANT**	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	0	1,074
45	**SUPPLY & PUMPING**	117,731	117,731	117,731	117,731	117,731	117,731	117,731	117,731	117,731	117,731	117,731	117,731	117,731	0	117,731
46	**WATER TREATMENT PLANT**	9,910	10,011	10,112	10,213	10,314	10,415	10,516	10,617	10,718	10,819	10,920	11,021	11,122	1,212	10,516
47	**TRANSMISSION & DISTRIBUTION**	174,455	174,726	174,997	175,268	175,539	175,811	176,082	176,353	176,624	176,895	177,166	177,438	177,709	3,254	176,082
48	**GENERAL PLANT**	40,275	41,808	41,926	42,242	42,305	42,368	42,711	42,774	42,837	43,153	43,459	43,791	44,107	3,831	42,597
49	**TOTAL PLANT IN SERVICE**	343,446	345,350	345,841	346,529	346,964	347,399	348,115	348,550	348,985	349,673	350,350	351,055	351,743	8,297	348,000
50	**LAND & LAND RIGHTS**	843	843	843	843	843	843	843	843	843	843	843	843	843	0	843
51	**TOTAL PIS LESS LAND**	342,603	344,508	344,998	345,686	346,121	346,557	347,272	347,707	348,142	348,830	349,508	350,212	350,900	8,297	347,157

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	101	101	101	101	101	101	101	101	101	101	101	101	1,212	606
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	94	94	94	94	94	94	94	94	94	94	94	94	1,131	566
28	334.4 Meters & Meter Installation	177	177	177	177	177	177	177	177	177	177	177	177	2,123	1,061
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	25	2	5	1	1	(26)	1	1	5	5	5	5	30	20
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	913	70	188	38	38	223	38	38	188	182	198	188	2,301	1,393
36	341.5 Transportation Equipment	123	9	25	5	5	30	5	5	25	24	27	25	309	187
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	37	3	8	2	2	9	2	2	8	7	8	8	93	56
39	344.5 Laboratory Equipment	29	2	6	1	1	7	1	1	6	6	6	6	73	44
40	345.5 Power Operated Equipment	407	31	84	17	17	100	17	17	84	81	88	84	1,025	620
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	101	101	101	101	101	101	101	101	101	101	101	101	1,212	606
47	**TRANSMISSION & DISTRIBUTION**	271	271	271	271	271	271	271	271	271	271	271	271	3,254	1,627
48	**GENERAL PLANT**	1,533	118	316	63	63	343	63	63	316	305	332	316	3,831	2,320
49	**TOTAL NET ADDITIONS**	1,905	490	688	435	435	715	435	435	688	677	704	688	8,297	4,553
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	1,905	490	688	435	435	715	435	435	688	677	704	688	8,297	4,553

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	101	101	101	101	101	101	101	101	101	101	101	101	1,212	606
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	94	94	94	94	94	94	94	94	94	94	94	94	1,131	566
28	334.4 Meters & Meter Installation	177	177	177	177	177	177	177	177	177	177	177	177	2,123	1,061
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	25	2	5	1	1	6	1	1	5	5	5	5	62	38
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	913	70	188	38	38	223	38	38	188	182	198	188	2,301	1,393
36	341.5 Transportation Equipment	123	9	25	5	5	30	5	5	25	24	27	25	309	187
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	37	3	8	2	2	9	2	2	8	7	8	8	93	56
39	344.5 Laboratory Equipment	29	2	6	1	1	7	1	1	6	6	6	6	73	44
40	345.5 Power Operated Equipment	407	31	84	17	17	100	17	17	84	81	88	84	1,025	620
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	101	101	101	101	101	101	101	101	101	101	101	101	1,212	606
47	**TRANSMISSION & DISTRIBUTION**	271	271	271	271	271	271	271	271	271	271	271	271	3,254	1,627
48	**GENERAL PLANT**	1,533	118	316	63	63	375	63	63	316	305	332	316	3,864	2,338
49	**TOTAL GROSS ADDITIONS**	1,905	490	688	435	435	747	435	435	688	677	704	688	8,330	4,571
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	1,905	490	688	435	435	747	435	435	688	677	704	688	8,330	4,571

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	32	0	0	0	0	0	0	32	17
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	32	0	0	0	0	0	0	32	17
49	**TOTAL RETIREMENTS**	0	0	0	0	0	32	0	0	0	0	0	0	32	17
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	32	0	0	0	0	0	0	32	17

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	337	0.00%	0
4	339.1 Other Plant & Miscellaneous	737	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	61	0.00%	0
7	304.2 Structures & Improvements	51,184	0.00%	0
8	305.2 Collecting & Impounding reservoirs	8	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	17,143	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	106	0.00%	0
13	310.2 Power Generation Equipment	31,576	0.00%	0
14	311.2 Pumping Equipment	17,653	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	55	0.00%	0
18	304.3 Structures & Improvements	5,640	0.00%	0
19	320.3 Water Treatment Equipment	4,215	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	606	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	4	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	23,002	0.00%	0
26	331.4 Transmission & Distribution	95,650	50.98%	48,766
27	333.4 Services	9,052	0.00%	0
28	334.4 Meters & Meter Installation	48,191	0.00%	0
29	335.4 Hydrants	174	0.00%	0
30	339.4 Other Plant & Miscellaneous	9	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	723	0.00%	0
33	304.5 Structures & Improvements	7,368	0.00%	0
34	340.5 Office Furniture & Equipment	4,553	0.00%	0
35	340.51 Computer Equipment	12,121	0.00%	0
36	341.5 Transportation Equipment	6,993	0.00%	0
37	342.5 Stores Equipment	66	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	2,538	0.00%	0
39	344.5 Laboratory Equipment	2,301	0.00%	0
40	345.5 Power Operated Equipment	2,907	0.00%	0
41	346.5 Communication Equipment	1,319	0.00%	0
42	347.5 Miscellaneous Equipment	593	0.00%	0
43	348.5 Other Tangible Plant	1,116	0.00%	0
44	**INTANGIBLE PLANT**	1,074	0.00%	0
45	**SUPPLY & PUMPING**	117,731	0.00%	0
46	**WATER TREATMENT PLANT**	10,516	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	176,082	27.70%	48,766
48	**GENERAL PLANT**	42,597	0.00%	0
49	**TOTAL PLANT IN SERVICE**	348,000	14.01%	48,766
50	**LAND & LAND RIGHTS**	843	0.00%	0
51	**TOTAL PIS LESS LAND**	347,157	14.05%	48,766

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	48,766	0	48,766	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(4,912)	0	(4,912)	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	43,854	0	43,854	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		49,755
10	Utility Adjustment to ordered balance (1)		(2,442)
11	1992 Additions		5,852
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		5,852
15	**12/31/92 Balance**		53,165
16			
17			
18	1993 Additions		8,204
19	1993 Retirements		1,000
20	1993 Adjustments	General Plant Allocation True-up	525
21	1993 Net Additions		7,729
22	**12/31/93 Balance**		60,894
23			
24			
25	1994 Additions		13,278
26	1994 Retirements		1,130
27	1994 Adjustments		0
28	1994 Net Additions		12,148
29	**12/31/94 Balance**		73,042
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(135)
32	1995 Additions		14,534
33	1995 Retirements		420
34	1995 Adjustments		0
35	1995 Net Additions		14,114
36	**12/31/95 Balance**		87,021
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(817)
39	1996 Additions		15,019
40	1996 Retirements		32
41	1996 Adjustments		0
42	1996 Net Additions		14,987
43	**12/31/96 Balance**		101,191

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

6/15/95 9:44 AM A08W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	97	8	105	0	105	101	0	101
4	339.1 Other Plant & Miscellaneous	238	29	267	0	267	253	0	253
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	21,008	1,551	22,559	0	22,559	21,784	0	21,784
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	4,732	571	5,303	0	5,303	5,017	0	5,017
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	21	3	24	0	24	23	0	23
13	310.2 Power Generation Equipment	5,336	1,579	6,915	0	6,915	6,125	0	6,125
14	311.2 Pumping Equipment	3,517	883	4,400	0	4,400	3,958	0	3,958
15	339.2 Other Plant & Miscellaneous	(4)	0	(4)	0	(4)	(4)	0	(4)
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,613	171	1,784	0	1,784	1,699	0	1,699
19	320.3 Water Treatment Equipment	1,078	192	1,270	0	1,270	1,174	0	1,174
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	24	24	0	24	12	0	12
22	TRANSMISSION & DISTRIBUTION								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	3,803	621	4,424	0	4,424	4,113	0	4,113
26	331.4 Transmission & Distribution	8,520	2,229	10,749	0	10,749	9,634	0	9,634
27	333.4 Services	1,835	226	2,061	0	2,061	1,948	0	1,948
28	334.4 Meters & Meter Installation	15,202	2,410	17,612	0	17,612	16,407	0	16,407
29	335.4 Hydrants	22	4	26	0	26	24	0	24
30	339.4 Other Plant & Miscellaneous	1	0	1	0	1	1	0	1
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,661	152	1,813	0	1,813	1,736	0	1,736
34	340.5 Office Furniture & Equipment	2,099	304	2,403	0	2,403	2,251	0	2,251
35	340.51 Computer Equipment	4,927	2,021	6,948	0	6,948	5,937	0	5,937
36	341.5 Transportation Equipment	5,027	1,166	6,193	0	6,193	5,610	0	5,610
37	342.5 Stores Equipment	22	4	26	0	26	24	0	24
38	343.5 Tools, Shop & Garage Equipment	1,284	159	1,443	0	1,443	1,364	0	1,364
39	344.5 Laboratory Equipment	334	154	488	0	488	411	0	411
40	345.5 Power Operated Equipment	2,333	242	2,575	0	2,575	2,454	0	2,454
41	346.5 Communication Equipment	617	132	749	0	749	683	0	683
42	347.5 Miscellaneous Equipment	149	40	189	0	189	169	0	169
43	348.5 Other Tangible Plant	733	112	845	0	845	789	0	789
44	**INTANGIBLE PLANT**	335	37	372	0	372	354	0	354
45	**SUPPLY & PUMPING**	34,610	4,587	39,197	0	39,197	36,903	0	36,903
46	**WATER TREATMENT PLANT**	2,691	387	3,078	0	3,078	2,885	0	2,885
47	**TRANSMISSION & DISTRIBUTION**	29,383	5,490	34,873	0	34,873	32,128	0	32,128
48	**GENERAL PLANT**	19,185	4,486	23,671	0	23,671	21,428	0	21,428
49	**TOTAL ACCUMULATED DEPRECIATION**	86,204	14,987	101,191	0	101,191	93,697	0	93,697

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	97	98	99	100	101	102	99	100	101	102	103	104	105	8	101
4	339.1 Other Plant & Miscellaneous	238	240	242	244	246	248	255	257	259	261	263	265	267	29	253
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	21,006	21,137	21,268	21,395	21,524	21,653	21,785	21,914	22,043	22,172	22,301	22,430	22,559	1,551	21,784
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	4,732	4,780	4,828	4,876	4,924	4,972	5,015	5,063	5,111	5,159	5,207	5,255	5,303	571	5,017
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	21	21	21	21	21	21	24	24	24	24	24	24	24	3	23
13	310.2 Power Generation Equipment	5,336	5,468	5,600	5,732	5,864	5,996	6,123	6,255	6,387	6,519	6,651	6,783	6,915	1,579	6,125
14	311.2 Pumping Equipment	3,517	3,591	3,665	3,739	3,813	3,887	3,958	4,030	4,104	4,178	4,252	4,328	4,400	883	3,958
15	339.2 Other Plant & Miscellaneous	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	0	(4)
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,613	1,627	1,641	1,655	1,669	1,683	1,700	1,714	1,728	1,742	1,756	1,770	1,784	171	1,699
19	320.3 Water Treatment Equipment	1,078	1,094	1,110	1,126	1,142	1,158	1,174	1,190	1,206	1,222	1,238	1,254	1,270	192	1,174
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	2	4	6	8	10	12	14	16	18	20	22	24	24	12
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	3,803	3,855	3,907	3,959	4,011	4,063	4,112	4,164	4,216	4,268	4,320	4,372	4,424	821	4,113
26	331.4 Transmission & Distribution	8,526	8,706	8,892	9,078	9,264	9,450	9,633	9,819	10,005	10,191	10,377	10,563	10,749	2,229	9,634
27	333.4 Services	1,835	1,854	1,873	1,892	1,911	1,930	1,947	1,966	1,985	2,004	2,023	2,042	2,061	226	1,948
28	334.4 Meters & Meter Installation	15,202	15,403	15,604	15,805	16,006	16,207	16,406	16,607	16,808	17,009	17,210	17,411	17,612	2,410	16,407
29	335.4 Hydrants	22	22	22	22	22	22	26	26	26	26	26	26	26	4	24
30	339.4 Other Plant & Miscellaneous	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,661	1,676	1,691	1,706	1,721	1,736	1,723	1,738	1,753	1,768	1,783	1,798	1,813	152	1,736
34	340.5 Office Furniture & Equipment	2,099	2,124	2,149	2,174	2,199	2,224	2,253	2,278	2,303	2,328	2,353	2,378	2,403	304	2,251
35	340.51 Computer Equipment	4,927	5,095	5,263	5,431	5,599	5,767	5,940	6,108	6,276	6,444	6,612	6,780	6,948	2,021	5,937
36	341.5 Transportation Equipment	5,027	5,124	5,221	5,318	5,415	5,512	5,611	5,708	5,805	5,902	5,999	6,096	6,193	1,166	5,610
37	342.5 Stores Equipment	22	22	22	22	22	22	26	26	26	26	26	26	26	4	24
38	343.5 Tools, Shop & Garage Equipment	1,284	1,297	1,310	1,323	1,336	1,349	1,365	1,378	1,391	1,404	1,417	1,430	1,443	159	1,364
39	344.5 Laboratory Equipment	334	347	360	373	386	399	410	423	436	449	462	475	488	154	411
40	345.5 Power Operated Equipment	2,333	2,353	2,373	2,393	2,413	2,433	2,455	2,475	2,495	2,515	2,535	2,555	2,575	242	2,454
41	346.5 Communication Equipment	617	628	639	650	661	672	683	694	705	716	727	738	749	132	683
42	347.5 Miscellaneous Equipment	149	152	155	158	161	164	171	174	177	180	183	186	189	40	169
43	348.5 Other Tangible Plant	733	742	751	760	769	778	791	800	809	818	827	836	845	112	789
44	**INTANGIBLE PLANT**	335	338	341	344	347	350	354	357	360	363	366	369	372	37	354
45	**SUPPLY & PUMPING**	34,610	34,993	35,376	35,759	36,142	36,525	36,899	37,282	37,665	38,048	38,431	38,814	39,197	4,567	36,903
46	**WATER TREATMENT PLANT**	2,691	2,723	2,755	2,787	2,819	2,851	2,886	2,918	2,950	2,982	3,014	3,046	3,078	387	2,885
47	**TRANSMISSION & DISTRIBUTION**	29,343	29,841	30,299	30,757	31,215	31,673	32,125	32,583	33,041	33,499	33,957	34,415	34,873	5,499	32,128
48	**GENERAL PLANT**	19,185	19,559	19,933	20,307	20,681	21,055	21,427	21,801	22,175	22,549	22,923	23,297	23,671	4,486	21,428
49	**TOTAL WATER ACCUM. DEPR.**	86,204	87,454	88,704	89,954	91,204	92,454	93,691	94,941	96,191	97,441	98,691	99,941	101,191	14,987	93,697

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1	1	1	1	1	(3)	1	1	1	1	1	1	6	4
4	339.1 Other Plant & Miscellaneous	2	2	2	2	2	7	2	2	2	2	2	2	29	15
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	129	129	129	129	129	132	129	129	129	129	129	129	1,551	776
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	48	48	48	48	48	43	48	48	48	48	48	48	571	285
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	3	0	0	0	0	0	0	3	2
13	310.2 Power Generation Equipment	132	132	132	132	132	127	132	132	132	132	132	132	1,579	789
14	311.2 Pumping Equipment	74	74	74	74	74	69	74	74	74	74	74	74	883	441
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	14	14	14	14	14	17	14	14	14	14	14	14	171	86
19	320.3 Water Treatment Equipment	16	16	16	16	16	16	16	16	16	16	16	16	192	96
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2	2	2	2	2	2	2	2	2	2	2	2	24	12
22	**TRANSMISSION & DISTRIBUTION**														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	52	52	52	52	52	49	52	52	52	52	52	52	621	310
26	331.4 Transmission & Distribution	186	186	186	186	186	183	186	186	186	186	186	186	2,229	1,114
27	333.4 Services	19	19	19	19	19	17	19	19	19	19	19	19	226	113
28	334.4 Meters & Meter Installation	201	201	201	201	201	199	201	201	201	201	201	201	2,410	1,205
29	335.4 Hydrants	0	0	0	0	0	4	0	0	0	0	0	0	4	2
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	15	15	15	15	15	(13)	15	15	15	15	15	15	152	75
34	340.5 Office Furniture & Equipment	25	25	25	25	25	29	25	25	25	25	25	25	304	152
35	340.51 Computer Equipment	168	168	168	168	168	173	168	168	168	168	168	168	2,021	1,011
36	341.5 Transportation Equipment	97	97	97	97	97	99	97	97	97	97	97	97	1,166	583
37	342.5 Stores Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
38	343.5 Tools, Shop & Garage Equipment	13	13	13	13	13	16	13	13	13	13	13	13	159	80
39	344.5 Laboratory Equipment	13	13	13	13	13	11	13	13	13	13	13	13	154	77
40	345.5 Power Operated Equipment	20	20	20	20	20	22	20	20	20	20	20	20	242	121
41	346.5 Communication Equipment	11	11	11	11	11	11	11	11	11	11	11	11	132	66
42	347.5 Miscellaneous Equipment	3	3	3	3	3	7	3	3	3	3	3	3	40	20
43	348.5 Other Tangible Plant	9	9	9	9	9	13	9	9	9	9	9	9	112	56
44	**INTANGIBLE PLANT**	3	3	3	3	3	4	3	3	3	3	3	3	37	19
45	**SUPPLY & PUMPING**	383	383	383	383	383	374	383	383	383	383	383	383	4,587	2,293
46	**WATER TREATMENT PLANT**	32	32	32	32	32	35	32	32	32	32	32	32	387	194
47	**TRANSMISSION & DISTRIBUTION**	458	458	458	458	458	452	458	458	458	458	458	458	5,490	2,744
48	**GENERAL PLANT**	374	374	374	374	374	372	374	374	374	374	374	374	4,486	2,243
49	**TOTAL NET ADDITIONS**	1,250	1,250	1,250	1,250	1,250	1,237	1,250	1,250	1,250	1,250	1,250	1,250	14,987	7,493

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
4	339.1 Other Plant & Miscellaneous	2	2	2	2	2	7	2	2	2	2	2	2	29	15
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	129	129	129	129	129	132	129	129	129	129	129	129	1,551	776
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	48	48	48	48	48	43	48	48	48	48	48	48	571	285
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	3	0	0	0	0	0	0	3	2
13	310.2 Power Generation Equipment	132	132	132	132	132	127	132	132	132	132	132	132	1,579	789
14	311.2 Pumping Equipment	74	74	74	74	74	69	74	74	74	74	74	74	883	441
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	14	14	14	14	14	17	14	14	14	14	14	14	171	86
19	320.3 Water Treatment Equipment	16	16	16	16	16	16	16	16	16	16	16	16	192	96
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2	2	2	2	2	2	2	2	2	2	2	2	24	12
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	52	52	52	52	52	49	52	52	52	52	52	52	621	310
26	331.4 Transmission & Distribution	186	186	186	186	186	183	186	186	186	186	186	186	2,229	1,114
27	333.4 Services	19	19	19	19	19	17	19	19	19	19	19	19	225	113
28	334.4 Meters & Meter Installation	201	201	201	201	201	199	201	201	201	201	201	201	2,410	1,205
29	335.4 Hydrants	0	0	0	0	0	4	0	0	0	0	0	0	4	2
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	15	15	15	15	15	19	15	15	15	15	15	15	184	92
34	340.5 Office Furniture & Equipment	25	25	25	25	25	29	25	25	25	25	25	25	304	152
35	340.51 Computer Equipment	168	168	168	168	168	173	168	168	168	168	168	168	2,021	1,011
36	341.5 Transportation Equipment	97	97	97	97	97	99	97	97	97	97	97	97	1,166	583
37	342.5 Stores Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
38	343.5 Tools, Shop & Garage Equipment	13	13	13	13	13	16	13	13	13	13	13	13	159	80
39	344.5 Laboratory Equipment	13	13	13	13	13	11	13	13	13	13	13	13	154	77
40	345.5 Power Operated Equipment	20	20	20	20	20	22	20	20	20	20	20	20	242	121
41	346.5 Communication Equipment	11	11	11	11	11	11	11	11	11	11	11	11	132	66
42	347.5 Miscellaneous Equipment	3	3	3	3	3	7	3	3	3	3	3	3	40	20
43	348.5 Other Tangible Plant	9	9	9	9	9	13	9	9	9	9	9	9	112	56
44	**INTANGIBLE PLANT**	3	3	3	3	3	4	3	3	3	3	3	3	37	19
45	**SUPPLY & PUMPING**	383	383	383	383	383	374	383	383	383	383	383	383	4,587	2,293
46	**WATER TREATMENT PLANT**	32	32	32	32	32	35	32	32	32	32	32	32	387	194
47	**TRANSMISSION & DISTRIBUTION**	458	458	458	458	458	452	458	458	458	458	458	458	5,480	2,744
48	**GENERAL PLANT**	374	374	374	374	374	404	374	374	374	374	374	374	4,518	2,260
49	**TOTAL GROSS ADDITIONS**	1,250	1,250	1,250	1,250	1,250	1,269	1,250	1,250	1,250	1,250	1,250	1,250	15,019	7,510

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	32	0	0	0	0	0	0	32	17
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	32	0	0	0	0	0	0	32	17
49	**TOTAL RETIREMENTS**	0	0	0	0	0	32	0	0	0	0	0	0	32	17

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	101	0.00%	0
4	339.1 Other Plant & Miscellaneous	253	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	21,784	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	5,017	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	23	0.00%	0
13	310.2 Power Generation Equipment	6,125	0.00%	0
14	311.2 Pumping Equipment	3,958	0.00%	0
15	339.2 Other Plant & Miscellaneous	(4)	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	1,699	0.00%	0
19	320.3 Water Treatment Equipment	1,174	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	12	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	4,113	0.00%	0
26	331.4 Transmission & Distribution	9,634	50.98%	4,912
27	333.4 Services	1,948	0.00%	0
28	334.4 Meters & Meter Installation	16,407	0.00%	0
29	335.4 Hydrants	24	0.00%	0
30	339.4 Other Plant & Miscellaneous	1	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	1,736	0.00%	0
34	340.5 Office Furniture & Equipment	2,251	0.00%	0
35	340.51 Computer Equipment	5,937	0.00%	0
36	341.5 Transportation Equipment	5,610	0.00%	0
37	342.5 Stores Equipment	24	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,364	0.00%	0
39	344.5 Laboratory Equipment	411	0.00%	0
40	345.5 Power Operated Equipment	2,454	0.00%	0
41	346.5 Communication Equipment	683	0.00%	0
42	347.5 Miscellaneous Equipment	169	0.00%	0
43	348.5 Other Tangible Plant	789	0.00%	0
44	**INTANGIBLE PLANT**	354	0.00%	0
45	**SUPPLY & PUMPING**	36,903	0.00%	0
46	**WATER TREATMENT PLANT**	2,885	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	32,128	15.29%	4,912
48	**GENERAL PLANT**	21,428	0.00%	0
49	**TOTAL**	93,697	5.24%	4,912

6/15/95 11:07 AM A09W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	13,876
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	1,100
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,100
15	12/31/92 Balance	14,976
16		
17		
18	1993 Additions	225
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	225
22	12/31/93 Balance	15,201
23		
24		
25	1994 Additions	772
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	772
29	12/31/94 Balance	15,973
30		
31		
32	1995 Additions	1,575
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,575
36	12/31/95 Balance	17,548
37		-
38		
39	1996 Additions	1,350
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross Up Refunds	13
42	1996 Net Additions	1,363
43	12/31/96 Balance	18,911

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	13	13	0	13	13	0.00%	0
2	Line/Main Extensions	9,676	0	9,676	0	9,676	9,676	0	9,676	0.00%	0
3	Meter Installation Fees	6,822	450	7,272	0	7,272	7,047	0	7,047	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	27.70%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	1,050	900	1,950	0	1,950	1,500	0	1,500	0.00%	0
7	**TOTAL WATER CIAC**	17,548	1,350	18,898	13	18,911	18,223	13	18,236	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	9,676	9,676	9,676	9,676	9,676	9,676	9,676	9,676	9,676	9,676	9,676	9,676	9,676	0	9,676
3	Meter Installation Fees	6,822	6,822	6,822	6,822	6,897	6,972	7,047	7,122	7,197	7,272	7,272	7,272	7,272	450	7,047
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	1,050	1,050	1,050	1,050	1,200	1,350	1,500	1,650	1,800	1,950	1,950	1,950	1,950	900	1,500
7	TOTAL WATER CIAC	17,548	17,548	17,548	17,548	17,773	17,998	18,223	18,448	18,673	18,898	18,898	18,898	18,898	1,350	18,223

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	75	75	75	75	75	75	0	0	0	450	225
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	150	150	150	150	150	150	0	0	0	900	450
7	**TOTAL NET ADDITIONS**	0	0	0	225	225	225	225	225	225	0	0	0	1,350	675

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	75	75	75	75	75	75	0	0	0	450	225
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	150	150	150	150	150	150	0	0	0	900	450
7	TOTAL GROSS ADDITIONS	0	0	0	225	225	225	225	225	225	0	0	0	1,350	675

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-12 (W)

Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	13	0	0	0	0	0	0	0	0	0	0	0	13	13
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	13	0	0	0	0	0	0	0	0	0	0	0	13	13
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

6/15/95 12:25 PM A13W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**	1,985
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	361
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	361
15	**12/31/92 Balance**	2,346
16		
17		
18	1993 Additions	416
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	416
22	**12/31/93 Balance**	2,762
23		
24		
25	1994 Additions	521
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	521
29	**12/31/94 Balance**	3,283
30		
31		
32	1995 Additions	566
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	566
36	**12/31/95 Balance**	3,849
37		
38		
39	1996 Additions	615
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	615
43	**12/31/96 Balance**	4,464

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

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) 1996 ACCUMULATED AMORTIZATION OF CIAC Balance Per Books 12/31/95	(3) Net Additions	(4) Balance Per Books 12/31/96	(5) Utility Adjustments	(6) Adjusted Balance 12/31/96	(7) 1996 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1996 NON-USED & USEFUL Percentage	(11) Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	2,520	225	2,745	0	2,745	2,632	0	2,632	0.00%	0
3	Meter Installation Fees	1,316	352	1,668	0	1,668	1,492	0	1,492	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	15.29%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	13	38	51	0	51	32	0	32	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	3,849	615	4,464	0	4,464	4,156	0	4,156	0.00%	0

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

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Ave. Utility Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	2,520	2,539	2,558	2,577	2,596	2,615	2,631	2,650	2,669	2,688	2,707	2,726	2,745	225	2,632
3	Meter Installation Fees	1,316	1,345	1,374	1,403	1,432	1,461	1,494	1,523	1,552	1,581	1,610	1,639	1,668	352	1,492
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	13	16	19	22	25	28	33	36	39	42	45	48	51	38	32
7	TOTAL ACC. AMORT. CIAC	3,849	3,900	3,951	4,002	4,053	4,104	4,158	4,209	4,260	4,311	4,362	4,413	4,464	615	4,156

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	19	19	19	19	19	16	19	19	19	19	19	19	225	112
3	Meter Installation Fees	29	29	29	29	29	33	29	29	29	29	29	29	352	176
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	3	3	3	3	3	5	3	3	3	3	3	3	38	19
7	**TOTAL NET ADDITIONS**	51	51	51	51	51	54	51	51	51	51	51	51	615	307

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	19	19	19	19	19	16	19	19	19	19	19	19	225	112
3	Meter Installation Fees	29	29	29	29	29	33	29	29	29	29	29	29	352	176
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	3	3	3	3	3	5	3	3	3	3	3	3	38	19
7	**TOTAL GROSS ADDITIONS**	51	51	51	51	51	54	51	51	51	51	51	51	615	307

192

6/15/95 1:34 PM A14W4.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	TOTAL	195,498,804	100.00%		9.85%	
10						
11						
12				PRESENT ANNUAL AFUDC RATE =	see below	(b)
13						
14				PROPOSED ANNUAL AFUDC RATE =	9.85%	(c)
15						
16				PROPOSED MONTHLY AFUDC RATE =	0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	TOTAL	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/15/95 1:39 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) AFUDC RATES PROPOSED ANNUAL	(7) AFUDC RATES PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) AFUDC RATES PROPOSED ANNUAL	(14) AFUDC RATES PROPOSED MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washingtor	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

6/15/95 1:39 PM A15W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	14.01%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

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

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,483,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(363,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,820	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	82,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Deferred Debits (OAPS)	962,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,726	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	938,873	762,268	844,928	934,689	985,050	965,107	1,054,323	912,627	769,357	769,357	742,087	704,262	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	8,835,323	7,933,158	8,522,484	9,425,196	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,498	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,280,346	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,841,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,298	7,027,896
6															
7	GROSS UTILITY PLANT	341,911,668	366,524,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,965,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,308,183)	(96,645,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,887,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment In Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,905	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,236	1,354,450	1,350,036	1,383,196
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,840,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,808	5,617,512	7,341,633	4,330,468	6,096,028	7,856,840	6,114,057	4,507,685	3,965,861
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,263	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,836,059	4,618,754	4,463,386
34	Other Accounts Receivable	361,585	361,645	343,901	352,864	398,421	411,546	416,868	389,878	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(383,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,855)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	228,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,586	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,528,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,805	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,108	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,085	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,987	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

200

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,985	96,825,197	96,794,268	96,763,177	96,731,923	96,700,508	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,758	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,810,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,466,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,849	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	58,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,166,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,963,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,286)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,589	112,967,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,886	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,236
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,865,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,861,759	325,796,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	336,725,565	341,050,416	342,857,860	341,347,177	343,469,022	333,207,923

Note: May not cross due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	14.05%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	5.24%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:							
2	Water Sales	34,244	0	34,244	22,846	57,090	66.72%	B-4(W),B-3(W)
3	Other Revenue	1,885	0	1,885	0	1,885		B-4(W)
4	TOTAL OPERATING REVENUES	36,129	0	36,129	22,846	58,975		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	49,681	2,392	52,072	0	52,072		B-5(W)
7	Depreciation net of CIAC Amort	13,268	0	13,268	0	13,268		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	10,375	(819)	9,556	1,028 (A)	10,584		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(19,128)	(606)	(19,734)	8,416 (B)	(11,318)		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	54,196	967	55,162	9,444	64,606		
12	NET OPERATING INCOME	(18,067)	(967)	(19,033)	13,402	(5,631)		
13	RATE BASE	204,268	(13)	204,255		204,255		A-1(W)
14	RATE OF RETURN	(8.84%)		(9.32%)		(2.76%)		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	34,244	0	34,244	68,370		102,614	199.66%	B-4(W),B-3(W)
3	Other Revenue	1,885	0	1,885	0		1,885		B-4(W)
4	**TOTAL OPERATING REVENUES**	36,129	0	36,129	68,370		104,499		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	49,681	2,392	52,072	0		52,072		B-5(W)
7	Depreciation net of CIAC Amort	13,268	0	13,268	0		13,268		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	10,375	(819)	9,556	3,077	(A)	12,633		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(19,128)	(606)	(19,734)	25,187	(B)	5,453		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	54,196	967	55,162	28,264		83,426		
12	**NET OPERATING INCOME**	(18,067)	(967)	(19,033)	40,106		21,073		
13	**RATE BASE**	204,268	(13)	204,255			204,255		A-1(W)
14	**RATE OF RETURN**	(8.84%)		(9.32%)			10.32%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-20.35%	D-1(W)	
3	Rate of Return (%)	10.32%	-2.76%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	204,255	204,255	A-1(W)	
6	Required / Requested Income (L3 x L5)	21,073	(5,631)		
7	Adjusted Income Under Present Rates	(19,033)	(19,033)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	40,106	13,402		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	65,293	21,818		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	68,370	22,846		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	65,293	21,818		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	25,187	8,416		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	3,077	1,028		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	40,106	13,402		B-1(W)1/3,2/3

Notes:

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

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost	(4)
21	Long-Term Debt	58.40%	9.06%	5.29%	
22	Customer Deposits	0.86%	6.00%	0.05%	
23	Deferred ITC	0.66%	9.68%	0.06%	
24	Short Term Debt	0.00%	0.00%	0.00%	
25	Preferred Stock	0.00%	0.00%	0.00%	
26	Common Equity	40.81%	12.25%	5.01%	
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)	
28	TOTAL	100.00%		10.32%	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	A. REVENUES:		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	B. OPERATION AND MAINTENANCE EXPENSE:		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	717	
11			
12	3. Conservation Program Expenses	501	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	140	
15			
16	5. Conservation Elasticity Adjustment	(170)	
17			
18	6. Hewitt Study Expenses	1,204	
19			
20	7.	0	
21			
22		2,392	
23	C. DEPRECIATION NET OF AMORTIZATION OF CIAC:		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	D. AMORTIZATION:		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	E. TAXES OTHER THAN INCOME:		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	124	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(943)	
43			
44		(819)	
45	F. INCOME TAXES:		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(606)	
47			
48	2.	0	
49			
50		(606)	
51			
52			
53	TOTAL WATER INCOME ADJUSTMENTS	967	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	31,648	0	31,648
4	461.2 Metered - Commercial	2,596	0	2,596
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	34,244	0	34,244
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	34,244	0	34,244
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	1,885	0	1,885
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	1,885	0	1,885
26	**TOTAL PRESENT WATER OPERATING REVENUES**	36,129	0	36,129

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	25,270	1,554	26,823	15,824	754	16,578	2,606	270	2,875	6,840	530	7,370
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	6,314	87	6,402	3,954	0	3,954	651	36	688	1,709	51	1,760
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,624	(104)	1,520	1,500	(119)	1,381	9	0	9	115	16	131
6	616 Fuel for Power Production	330	0	330	330	0	330	0	0	0	0	0	0
7	618 Chemicals	636	(51)	585	636	(51)	585	0	0	0	0	0	0
8	620 Materials & Supplies	4,758	82	4,840	4,306	0	4,306	139	14	153	313	67	381
9	631 Contractual Services - Eng.	52	0	52	0	0	0	0	0	0	52	0	52
10	632 Contractual Services - Acct.	279	0	279	0	0	0	0	0	0	279	0	279
11	633 Contractual Services - Legal	168	0	168	0	0	0	0	0	0	168	0	168
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,472	327	1,799	1,039	125	1,164	0	0	0	433	202	635
14	641 Rental of Real Building/Real Property	249	39	288	0	0	0	0	0	0	249	39	288
15	642 Rental of Equipment	157	7	164	146	0	146	0	0	0	11	7	18
16	650 Transportation Expense	2,057	18	2,075	1,837	0	1,837	98	12	110	122	6	128
17	656 Insurance - Vehicle	191	0	191	0	0	0	0	0	0	191	0	191
18	657 Insurance - General Liability	393	81	474	0	0	0	0	0	0	393	81	474
19	658 Insurance - Workman's Comp (2)	433	4	436	271	0	271	45	2	47	117	1	118
20	659 Insurance - Other	39	0	39	0	0	0	0	0	0	39	0	39
21	660 Advertising Expense	43	38	81	0	0	0	0	0	0	43	38	81
22	666 Reg. Comm. Exp. - Rate Case Amort.	1,153	0	1,153	0	0	0	0	0	0	1,153	0	1,153
23	667 Reg. Comm. Exp. - Other	93	0	93	0	0	0	0	0	0	93	0	93
24	670 Bad Debt Expense	341	37	378	0	0	0	341	37	378	0	0	0
25	675 Miscellaneous Expenses	3,631	272	3,903	843	0	843	855	49	905	1,932	222	2,155
26	TOTAL WATER O & M EXPENSES	49,681	2,392	52,072	30,686	709	31,395	4,743	421	5,164	14,252	1,261	15,513

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) TOTAL O & M (.1 - .8) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	2,084	1,909	2,203	2,124	2,160	2,117	2,132	2,131	2,077	2,141	2,070	2,122	25,270	1,554	26,824
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	521	477	550	531	540	529	533	533	519	535	517	530	6,315	87	6,402
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	135	135	136	136	135	135	135	135	135	135	135	135	1,624	(104)	1,520
6	616.1-.8 Fuel for Power Production	83	0	0	83	0	0	83	0	0	83	0	0	330	0	330
7	618.1-.8 Chemicals	106	0	106	0	106	0	106	0	106	0	106	0	636	(51)	585
8	620.1-.8 Materials & Supplies	1,019	690	574	184	265	184	263	691	262	182	262	181	4,758	82	4,840
9	631.1-.8 Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	52	0	--
10	632.1-.8 Contractual Services - Acct.	23	22	24	24	23	23	23	23	23	24	23	23	279	0	279
11	633.1-.8 Contractual Services - Legal	14	13	14	14	14	14	14	14	14	14	14	14	168	0	168
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	63	64	60	468	65	63	345	69	69	69	66	69	1,472	327	1,799
14	641.1-.8 Rental of Real Building/Real Property	20	20	21	21	21	21	21	21	21	21	20	21	249	39	288
15	642.1-.8 Rental of Equipment	37	1	2	37	1	1	37	1	1	37	1	1	158	7	165
16	650.1-.8 Transportation Expense	173	170	172	172	171	171	172	171	171	172	171	171	2,057	18	2,075
17	656.1-.8 Insurance - Vehicle	16	15	16	16	16	16	16	16	16	16	16	16	191	0	191
18	657.1-.8 Insurance - General Liability	32	31	34	34	33	33	33	33	33	33	32	33	393	81	474
19	658.1-.8 Insurance - Workman's Comp (2)	36	33	38	36	37	36	36	36	36	37	35	36	432	4	436
20	659.1-.8 Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	39	0	39
21	660.1-.8 Advertising Expense	3	3	4	4	4	4	4	4	4	4	3	4	43	38	81
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	95	91	99	99	97	96	97	97	96	98	94	96	1,153	0	1,153
23	667.1-.8 Reg. Comm. Exp. - Other	8	7	8	8	8	8	8	8	8	8	8	8	93	0	93
24	670.1-.8 Bad Debt Expense	28	26	29	29	29	28	29	29	28	29	28	29	341	37	378
25	675.1-.8 Miscellaneous Expenses	310	289	332	311	311	312	296	295	291	299	290	293	3,631	272	3,903
26	TOTAL WATER O & M EXPENSES	4,813	4,004	4,426	4,337	4,044	3,799	4,390	4,317	3,916	3,944	3,901	3,788	49,684	2,392	52,076

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	1,304	1,171	1,396	1,320	1,365	1,332	1,336	1,336	1,295	1,336	1,296	1,334	15,824	754	16,578
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	326	293	349	330	341	333	334	334	324	334	324	333	3,954	0	3,954
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	125	125	125	125	125	125	125	125	125	125	125	125	1,500	(119)	1,381
6	616.1-.6 Fuel for Power Production	83	0	0	83	0	0	83	0	0	83	0	0	330	0	330
7	618.1-.6 Chemicals	106	0	106	0	106	0	106	0	106	0	106	0	636	(51)	585
8	620.1-.6 Materials & Supplies	962	655	535	145	227	146	225	653	225	144	225	143	4,306	0	4,306
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	27	30	23	431	28	27	309	33	33	32	33	33	1,039	125	1,164
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	36	0	1	36	0	0	36	0	0	36	0	0	146	0	146
16	650.1-.6 Transportation Expense	155	153	153	153	153	153	153	153	153	153	153	153	1,837	0	1,837
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	22	20	24	23	23	23	23	23	22	23	22	23	271	0	271
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	79	72	94	74	77	81	61	61	61	62	61	60	843	0	843
26	TOTAL WATER DIRECT O & M EXPENSES	3,246	2,518	2,806	2,720	2,445	2,220	2,790	2,719	2,343	2,330	2,345	2,205	30,686	709	31,395

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 4 0f 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	218	199	220	219	219	216	222	220	215	223	215	220	2,606	270	2,875
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	54	50	55	55	55	54	56	55	54	56	54	55	651	36	688
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	12	11	12	12	12	12	12	12	11	12	11	12	139	14	153
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	8	7	8	8	8	8	8	8	8	8	8	8	98	12	110
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	4	3	4	4	4	4	4	4	4	4	4	4	45	2	47
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	28	26	29	29	29	28	29	29	28	29	28	29	341	37	378
25	675.7 Miscellaneous Expenses	71	65	72	72	72	71	73	72	70	73	71	72	855	49	905
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	396	362	401	398	399	394	405	401	390	406	391	400	4,743	421	5,164

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	562	539	586	585	576	569	574	575	567	580	559	568	6,840	530	7,370
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	140	135	146	146	144	142	143	144	142	145	140	142	1,709	51	1,760
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	9	9	10	10	10	10	10	10	10	10	9	10	115	16	131
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	26	25	27	27	26	26	26	26	26	27	26	26	313	67	381
9	631.8	Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	52	0	52
10	632.8	Contractual Services - Acct.	23	22	24	24	23	23	23	23	23	24	23	23	279	0	279
11	633.8	Contractual Services - Legal	14	13	14	14	14	14	14	14	14	14	14	14	168	0	168
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	36	34	37	37	36	36	36	36	36	37	35	36	433	202	635
14	641.8	Rental of Real Building/Real Property	20	20	21	21	21	21	21	21	21	21	20	21	249	39	288
15	642.8	Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	11	7	18
16	650.8	Transportation Expense	10	10	10	10	10	10	10	10	10	10	10	10	122	6	128
17	656.8	Insurance - Vehicle	16	15	16	16	16	16	16	16	16	16	16	16	191	0	191
18	657.8	Insurance - General Liability	32	31	34	34	33	33	33	33	33	33	32	33	393	81	474
19	658.8	Insurance - Workman's Comp (2)	10	9	10	10	10	10	10	10	10	10	10	10	117	1	118
20	659.8	Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	39	0	39
21	660.8	Advertising Expense	3	3	4	4	4	4	4	4	4	4	3	4	43	38	81
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	95	91	99	99	97	96	97	97	96	98	94	96	1,153	0	1,153
23	667.8	Reg. Comm. Exp. - Other	8	7	8	8	8	8	8	8	8	8	8	8	93	0	93
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	159	152	166	165	163	161	162	162	160	164	158	160	1,932	222	2,155
26		**TOTAL WATER ALLOCATED A & G EXPENSES**	1,171	1,124	1,221	1,218	1,200	1,185	1,196	1,198	1,182	1,208	1,165	1,183	14,252	1,261	15,513

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross- to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No.	and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	24,794	1,455	(980)	25,270	0	230	119	0	0	1,204	1,554	26,823
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	6,157	157	0	6,314	0	58	30	0	0	0	87	6,402
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	1,636	0	(13)	1,624	0	16	0	0	(119)	0	(104)	1,520
6	616.1-.8	Fuel for Power Production	324	6	(0)	330	0	0	0	0	0	0	0	330
7	618.1-.8	Chemicals	624	12	(0)	636	0	0	0	0	(51)	0	(51)	585
8	620.1-.8	Materials & Supplies	4,713	92	(47)	4,758	0	28	39	15	0	0	82	4,840
9	631.1-.8	Contractual Services - Eng.	57	1	(5)	52	0	0	0	0	0	0	0	52
10	632.1-.8	Contractual Services - Acct.	302	6	(29)	279	0	0	0	0	0	0	0	279
11	633.1-.8	Contractual Services - Legal	182	4	(17)	168	0	0	0	0	0	0	0	168
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	1,488	29	(45)	1,472	0	72	130	125	0	0	327	1,799
14	641.1-.8	Rental of Real Building/Real Property	270	5	(26)	249	0	39	0	0	0	0	39	288
15	642.1-.8	Rental of Equipment	156	3	(2)	157	0	6	1	0	0	0	7	164
16	650.1-.8	Transportation Expense	2,040	40	(23)	2,057	0	18	0	0	0	0	18	2,075
17	656.1-.8	Insurance - Vehicle	207	4	(20)	191	0	0	0	0	0	0	0	191
18	657.1-.8	Insurance - General Liability	425	8	(41)	393	0	81	0	0	0	0	81	474
19	658.1-.8	Insurance - Workman's Comp (2)	444	(11)	0	433	0	4	0	0	0	0	4	436
20	659.1-.8	Insurance - Other	42	1	(4)	39	0	0	0	0	0	0	0	39
21	660.1-.8	Advertising Expense	46	1	(4)	43	0	0	38	0	0	0	38	81
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	763	0	390	1,153	0	0	0	0	0	0	0	1,153
23	667.1-.8	Reg. Comm. Exp. - Other	102	0	(10)	93	0	0	0	0	0	0	0	93
24	670.1-.8	Bad Debt Expense	369	0	(28)	341	0	37	0	0	0	0	37	378
25	675.1-.8	Miscellaneous Expenses	3,845	75	(289)	3,631	0	126	143	0	0	0	272	3,903
26	TOTAL WATER O & M EXPENSES		48,985	1,889	(1,193)	49,681	0	717	501	140	(170)	1,204	2,392	52,072

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.696% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	14,947	877	(0)	15,824	0	0	0	0	0	754	754	16,578
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	3,712	242	0	3,954	0	0	0	0	0	0	0	3,954
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	1,500	0	0	1,500	0	0	0	0	(119)	0	(119)	1,381
6	616.1-.6 Fuel for Power Production	324	6	(0)	330	0	0	0	0	0	0	0	330
7	618.1-.6 Chemicals	624	12	(0)	636	0	0	0	0	(51)	0	(51)	585
8	620.1-.6 Materials & Supplies	4,224	82	0	4,306	0	0	0	0	0	0	0	4,306
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	1,019	20	0	1,039	0	0	0	125	0	0	125	1,164
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	144	3	(0)	146	0	0	0	0	0	0	0	146
16	650.1-.6 Transportation Expense	1,802	35	(0)	1,837	0	0	0	0	0	0	0	1,837
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	267	4	0	271	0	0	0	0	0	0	0	271
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	827	16	(0)	843	0	0	0	0	0	0	0	843
26	**TOTAL WATER DIRECT O & M EXPENSES**	29,389	1,298	(1)	30,686	0	0	0	125	(170)	754	709	31,395

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cro due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES											
Line No.	Account No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	2,717	159	(270)	2,606	0	145	0	0	0	124	270	2,875
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	675	(23)	0	651	0	36	0	0	0	0	36	688
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	9	0	(1)	9	0	0	0	0	0	0	0	9
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	150	3	(14)	139	0	14	0	0	0	0	14	153
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	106	2	(10)	98	0	12	0	0	0	0	12	110
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	49	(4)	0	45	0	2	0	0	0	0	2	47
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	369	0	(28)	341	0	37	0	0	0	0	37	378
25	675.7	Miscellaneous Expenses	926	18	(89)	855	0	49	0	0	0	0	49	905
26		TOTAL WATER O & M EXPENSES	5,001	155	(413)	4,743	0	297	0	0	0	124	421	5,164

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	7,131	419	(709)	6,840	0	85	119	0	0	326	530	7,370
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	1,771	(62)	0	1,709	0	21	30	0	0	0	51	1,760
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	127	0	(12)	115	0	16	0	0	0	0	16	131
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	339	7	(33)	313	0	14	39	15	0	0	67	381
9	631.8	Contractual Services - Eng.	57	1	(5)	52	0	0	0	0	0	0	0	52
10	632.8	Contractual Services - Acct.	302	6	(29)	279	0	0	0	0	0	0	0	279
11	633.8	Contractual Services - Legal	182	4	(17)	168	0	0	0	0	0	0	0	168
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	469	9	(45)	433	0	72	130	0	0	0	202	635
14	641.8	Rental of Real Building/Real Property	270	5	(26)	249	0	39	0	0	0	0	39	288
15	642.8	Rental of Equipment	12	0	(1)	11	0	6	1	0	0	0	7	18
16	650.8	Transportation Expense	132	3	(13)	122	0	6	0	0	0	0	6	128
17	656.8	Insurance - Vehicle	207	4	(20)	191	0	0	0	0	0	0	0	191
18	657.8	Insurance - General Liability	425	8	(41)	393	0	81	0	0	0	0	81	474
19	658.8	Insurance - Workman's Comp (2)	128	(11)	0	117	0	1	0	0	0	0	1	118
20	659.8	Insurance - Other	42	1	(4)	39	0	0	0	0	0	0	0	39
21	660.8	Advertising Expense	46	1	(4)	43	0	0	38	0	0	0	38	81
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	763	0	390	1,153	0	0	0	0	0	0	0	1,153
23	667.8	Reg. Comm. Exp. - Other	102	0	(10)	93	0	0	0	0	0	0	0	93
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	2,092	41	(200)	1,932	0	79	143	0	0	0	222	2,155
26		TOTAL WATER O & M EXPENSES	14,595	436	(779)	14,252	0	420	501	15	0	326	1,261	15,513

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross-foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	24,794	26,823	2,029	8.18%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	6,157	6,402	244	3.96%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	1,636	1,520	(117)	(7.15%)
6	616.1-.8	Fuel for Power Production	324	330	6	1.85%
7	618.1-.8	Chemicals	624	585	(39)	(6.25%)
8	620.1-.8	Materials & Supplies	4,713	4,840	126	2.67%
9	631.1-.8	Contractual Services - Eng.	57	52	(4)	(7.04%)
10	632.1-.8	Contractual Services - Acct.	302	279	(23)	(7.63%)
11	633.1-.8	Contractual Services - Legal	182	168	(14)	(7.70%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	*Contractual Services - Other*	1,488	1,799	311	20.91%
14	641.1-.8	Rental of Real Building/Real Property	270	288	18	6.68%
15	642.1-.8	Rental of Equipment	156	164	8	5.12%
16	650.1-.8	Transportation Expense	2,040	2,075	35	1.72%
17	656.1-.8	Insurance - Vehicle	207	191	(16)	(7.74%)
18	657.1-.8	Insurance - General Liability	425	474	49	11.53%
19	658.1-.8	Insurance - Workman's Comp	443	436	(7)	(1.58%)
20	659.1-.8	Insurance - Other	42	39	(3)	(7.11%)
21	660.1-.8	Advertising Expense	46	81	35	76.04%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	763	1,153	390	51.11%
23	667.1-.8	Reg. Comm. Exp. - Other	102	93	(10)	(9.77%)
24	670.1-.8	Bad Debt Expense	369	378	9	2.44%
25	675.1-.8	Miscellaneous Expenses	3,845	3,903	58	1.51%
26	**TOTAL WATER O & M EXPENSES**		48,986	52,072	3,085	6.30%
27	**TOTAL (LESS ACCTS 666 & 667)**		48,121	50,827	2,705	5.62%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.6	Salaries & Wages - Employees	14,947	16,578	1,631	10.91%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	3,712	3,954	242	6.52%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	1,500	1,381	(119)	(7.93%)
6	616.1-.6	Fuel for Power Production	324	330	6	1.85%
7	618.1-.6	Chemicals	624	585	(39)	(6.25%)
8	620.1-.6	Materials & Supplies	4,224	4,306	82	1.94%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	1,019	1,164	145	14.23%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	144	146	2	1.39%
16	650.1-.6	Transportation Expense	1,802	1,837	35	1.94%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	267	271	4	1.50%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	827	843	16	1.93%
26	**TOTAL WATER O & M EXPENSES**		29,390	31,395	2,005	6.82%
27	**TOTAL (LESS ACCTS 666 & 667)**		29,390	31,395	2,005	6.82%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		*Interim Test* Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	2,717	2,875	159	5.85%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	675	688	13	1.93%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	9	9	(1)	(10.61%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	150	153	3	2.00%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	106	110	4	3.77%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	49	47	(2)	(4.12%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	369	378	9	2.44%
25	675.7	Miscellaneous Expenses	926	905	(21)	(2.27%)
26	**TOTAL WATER O & M EXPENSES**		5,001	5,164	164	3.28%
27	**TOTAL (LESS ACCTS 666 & 667)**		5,001	5,164	164	3.28%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	7,131	7,370	239	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	1,771	1,760	(11)	(0.62%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	127	131	4	3.15%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	339	381	41	12.08%
9	631.8	Contractual Services - Eng.	57	52	(4)	(7.04%)
10	632.8	Contractual Services - Acct.	302	279	(23)	(7.63%)
11	633.8	Contractual Services - Legal	182	168	(14)	(7.70%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	469	635	166	35.42%
14	641.8	Rental of Real Building/Real Property	270	288	18	6.68%
15	642.8	Rental of Equipment	12	18	6	48.62%
16	650.8	Transportation Expense	132	128	(4)	(3.03%)
17	656.8	Insurance - Vehicle	207	191	(16)	(7.74%)
18	657.8	Insurance - General Liability	425	474	49	11.53%
19	658.8	Insurance - Workman's Comp	128	118	(9)	(7.05%)
20	659.8	Insurance - Other	42	39	(3)	(7.11%)
21	660.8	Advertising Expense	46	81	35	76.04%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	763	1,153	390	51.11%
23	667.8	Reg. Comm. Exp. - Other	102	93	(10)	(9.77%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	2,092	2,155	63	3.01%
26	**TOTAL WATER O & M EXPENSES**		14,595	15,513	917	6.28%
27	**TOTAL (LESS ACCTS 666 & 667)**		13,730	14,267	537	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**1995 Consolidated Rate Case:**				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$85	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intml.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					

			(A) Total FPSC Filed	(B) Water
46	Amortization of Rate Case Expense:			
47				
48				
49	Prior Unamortized Rate Case Expense			
50	Charlotte	N/A	$2,653	5
51	Marco Island	Docket No. 920655-WS	$106,820	216
52	GIGA	Docket No. 920199-WS	$677,601	1,370
53	Lehigh	Docket No. 911188-WS	$67,100	136
54			854,174	1,727
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	2,012
57	Uniform Rate Investigation (See page 2 for detail)		432,089	873
58			1,427,241	2,885
59	Total Projected Rate Case Expense		2,281,415	4,612
60	Annual Amortization		$570,354	$1,153
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	253
64	% of Total		100.000000%	0.202154%
65				

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

ALLOCATION OF EXPENSES - 1996

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

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

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)

B-SCHEDULES (INCOME STATEMENT):

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

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1		**INTANGIBLE PLANT**									
2	301.1	Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1	Franchise	337	40	2.50%	8	0	8	0.00%	0	8
4	339.1	Other Plant & Misc.	737	25	4.00%	29	0	29	0.00%	0	29
5		**SOURCE OF SUPPLY & PUMPING**									
6	303.2	Land & Land Rights	61	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	51,184	33	3.03%	1,551	0	1,551	0.00%	0	1,551
8	305.2	Collect. & Impound.	8	50	2.00%	0	0	0	0.00%	0	0
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	17,143	30	3.33%	571	0	571	0.00%	0	571
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	106	35	2.86%	3	0	3	0.00%	0	3
13	310.2	Power Generation Equpi.	31,576	20	5.00%	1,579	0	1,579	0.00%	0	1,579
14	311.2	Pumping Equipment	17,653	20	5.00%	883	0	883	0.00%	0	883
15	339.2	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16		**WATER TREATMENT PLANT**									
17	303.3	Land & Land Rights	55	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	5,640	33	3.03%	171	0	171	0.00%	0	171
19	320.3	Water Treatment Equip.	4,215	22	4.55%	192	0	192	0.00%	0	192
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	606	25	4.00%	24	0	24	0.00%	0	24
22		**TRANSMISSION & DISTRIBUTION**									
23	303.4	Land & Land Rights	4	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4	Distr. Reservoirs	23,002	37	2.70%	621	0	621	0.00%	0	621
26	331.4	Transmission & Distribution	95,650	43	2.33%	2,229	0	2,229	50.98%	1,136	1,093
27	333.4	Services	9,052	40	2.50%	226	0	226	0.00%	0	226
28	334.4	Meters & Meter Installation	48,191	20	5.00%	2,410	0	2,410	0.00%	0	2,410
29	335.4	Hydrants	174	45	2.22%	4	0	4	0.00%	0	4
30	339.4	Other Plant & Misc.	9	25	4.00%	0	0	0	0.00%	0	0
31		**GENERAL PLANT**									
32	303.5	Land & Land Rights	723	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	7,368	40	2.50%	184	0	184	0.00%	0	184
34	340.5	Office Furniture & Equipment	4,553	15	6.67%	304	0	304	0.00%	0	304
35	340.51	Computer Equipment	12,121	6	16.67%	2,021	0	2,021	0.00%	0	2,021
36	341.5	Transportation Equipment	6,993	6	16.67%	1,166	0	1,166	0.00%	0	1,166
37	342.5	Stores Equipment	66	18	5.56%	4	0	4	0.00%	0	4
38	343.5	Tools, Shop & Garage	2,538	16	6.25%	159	0	159	0.00%	0	159
39	344.5	Laboratory Equipment	2,301	15	6.67%	154	0	154	0.00%	0	154
40	345.5	Power Operated Equipment	2,907	12	8.33%	242	0	242	0.00%	0	242
41	346.5	Communication Equipmen.	1,319	10	10.00%	132	0	132	0.00%	0	132
42	347.5	Miscellaneous Equipment	593	15	6.67%	40	0	40	0.00%	0	40
43	348.5	Other Tangible Plant	1,116	10	10.00%	112	0	112	0.00%	0	112
44		**INTANGIBLE PLANT**	1,074		3.45%	37	0	37	0.00%	0	37
45		**SUPPLY & PUMPING**	117,731		3.90%	4,587	0	4,587	0.00%	0	4,587
46		**WATER TREATMENT PLANT**	10,516		3.68%	387	0	387	0.00%	0	387
47		**TRANSMISSION & DISTRIBUTION**	176,082		3.12%	5,490	0	5,490	20.69%	1,136	4,354
48		**GENERAL PLANT**	42,597		10.61%	4,518	0	4,518	0.00%	0	4,518
49		**TOTAL DEPRECIATION EXPENSE**	348,000		4.32%	15,019	0	15,019	7.56%	1,136	13,883
50		**LESS: AMORTIZATION OF CIAC**				(615)	0	(615)		0	(615)
51		**NET DEPRECIATION EXPENSE - WATER**				14,404	0	14,404		1,136	13,268

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

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	13	3.70%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	9,676	2.33%	225	0	225	0.00%	0	225
3	Meter Installation Fees	7,047	5.00%	352	0	352	0.00%	0	352
4	Contributed Lines	0	2.33%	0	0	0	20.69%	0	0
5	Contributed Property Other Than Lines	0	3.44%	0	0	0	0.00%	0	0
6	Service Installation Fees	1,500	2.50%	38	0	38	0.00%	0	38
7	**TOTAL WATER CIAC AMORT. EXP.**	18,236		615	0	615		0	615

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

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	51,184	1,551	3.03%
3	305.2 Collecting & Impounding reservoirs	8	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	17,143	571	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	106	3	2.83%
8	310.2 Power Generation Equipment	31,576	1,579	5.00%
9	311.2 Pumping Equipment	17,653	883	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	5,640	171	3.03%
12	320.3 Water Treatment Equipment	4,215	192	4.56%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	606	24	3.96%
15	330.4 Distribution Reservoirs	23,002	621	2.70%
16	**COMPOSITE RATE**	151,133	5,595	3.70%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	95,650	2,229	2.33%
20	335.4 Hydrants	174	4	2.30%
21	339.4 Other Plant & Miscellaneous	9	0	0.00%
22	**COMPOSITE RATE**	95,833	2,233	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	48,191	2,410	5.00%
25	**COMPOSITE RATE**	48,191	2,410	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	9,052	226	2.50%
28	**COMPOSITE RATE**	9,052	226	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	151,133	5,595	3.70%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	95,833	2,233	2.33%
32	Meter Installation Fees (Line 25)	48,191	2,410	5.00%
33	Service Installation Fees (Line 28)	9,052	226	2.50%
34	**COMPOSITE RATE**	304,209	10,464	3.44%

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	1,626	0	1,626	B-4(W)	
2	PAYROLL TAXES: (8.0%)	2,022	124	2,146	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL PAYROLL TAXES	2,022	124	2,146		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	6,727	0	6,727		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	6,727	0	6,727		
10	Non-used & Useful Percent			14.01%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(943)	(943)		
12	TOTAL USED & USEFUL REAL EST. TAXES	6,727	(943)	5,784		
13	OTHER:	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	TOTAL OTHER	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME)	10,375	(819)	9,556		B-1(W)1/3,2/3

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

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

Line No.	(1) ITEM	(2) Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
		1996 INCOME TAXES			
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	36,129	0	36,129	B-4(W)
3	Less:				
4	O & M Expenses	49,681	2,392	52,072	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	13,268	0	13,268	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	10,375	(819)	9,556	B-15(W)
8	Pre-Tax Operating Expenses	73,324	1,573	74,897	
9	**PRE-TAX OPERATING INCOME**	(37,195)	(1,573)	(38,768)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(37,195)	(1,573)	(38,768)	
12	Less:				
13	Interest Expense:				
14	Rate Base	204,268	(13)	204,255	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	10,806	(1)	10,805	C-3
17	Net Taxable Income (L11 - L16)	(48,001)	(1,572)	(49,573)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(18,516)	(606)	(19,123)	
20	Less:				
21	Parent Debt Adjustment	536	0	536	C-1(W)
22	Investment Tax Credit	76	0	76	C-7(W)
23	**TOTAL INCOME TAXES**	(19,128)	(606)	(19,734)	

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	7.56%	0.00%	7.56%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

THIS PAGE INTENTIONALLY LEFT BLANK

SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) 1996 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	234,788	(4,898)	229,890	A-5 (W)
2	Utility Land & Land Rights	4,193	0	4,193	A-5 (W)
3	Non-Used and Useful	(32,044)	0	(32,044)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(64,670)	5,838	(58,832)	A-9 (W)
6	CIAC	(44,622)	(181)	(44,803)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	21,830	0	21,830	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(1,844)	0	(1,844)	Vol. II
13	Deferred Taxes	(1,329)	0	(1,329)	C-7 (W)
14	Working Capital Allowance	10,680	0	10,680	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	126,982	759	127,741	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1. N/A	0	0	
3				
4	2. 1995 retirements due to plant interconnects	(4,898)	(4,898)	
5				
6	3.	0	0	
7				
8		(4,898)	(4,898)	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1. N/A	0	0	
29				
30	2. 1995 retirements due to plant interconnects	5,838	5,838	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		5,838	5,838	
39	**F. CIAC:**			A-12 (W)
40	1. Transfer Unclaimed Refunds to CIAC	(181)	(181)	
41				
42	2.			
43		0	0	
44				
45		(181)	(181)	
46				
47	**SUBTOTAL**	759	759	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	H. ACQUISITION ADJUSTMENT			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	J. ADVANCES FOR CONSTRUCTION			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	K. DEFERRED TAXES			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	L. WORKING CAPITAL ALLOWANCE			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	M. OTHER			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	TOTAL WATER RATE BASE ADJUSTMENTS	759	759	

6/15/95 8:22 AM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		143,697
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		143,697
16			
17			
18	1993 Additions		59,112
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	2,000
21	1993 Net Additions		61,112
22	**12/31/93 Balance**		204,809
23			
24			
25	1994 Additions		11,037
26	1994 Retirements		1,099
27	1994 Adjustments		0
28	1994 Net Additions		9,938
29	**12/31/94 Balance**		214,747
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(297)
32	1995 Additions		15,277
33	1995 Retirements		5,408
34	1995 Adjustments		0
35	1995 Net Additions		9,869
36	**12/31/95 Balance**		224,319
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(2,772)
39	1996 Additions		34,279
40	1996 Retirements		11,031
41	1996 Adjustments		(4,898)
42	1996 Net Additions		18,350
43	**12/31/96 Balance**		239,896

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

6/15/95 8:27 AM A04W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions 12/31/95 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	53	0	0	0	53	0	53	53	0	53
4	339.1 Other Plant & Miscellaneous	177	0	0	0	177	0	177	177	0	177
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	58	0	0	0	58	0	58	58	0	58
7	304.2 Structures & Improvements	6,213	0	0	0	6,213	0	6,213	6,213	0	6,213
8	305.2 Collecting & Impounding reservoirs	1,647	0	0	0	1,647	0	1,647	1,647	0	1,647
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,427	13,090	(5,500)	7,590	10,017	(2,237)	7,780	8,426	(2,237)	6,189
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	49	0	0	0	49	0	49	49	0	49
13	310.2 Power Generation Equipment	22,656	0	0	0	22,656	0	22,656	22,656	0	22,656
14	311.2 Pumping Equipment	11,405	13,090	(5,500)	7,590	18,995	0	18,995	18,411	0	18,411
15	339.2 Other Plant & Miscellaneous	(22)	0	0	0	(22)	0	(22)	(22)	0	(22)
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	3,429	0	0	0	3,429	0	3,429	3,429	0	3,429
18	304.3 Structures & Improvements	14,379	0	0	0	14,379	0	14,379	14,379	0	14,379
19	320.3 Water Treatment Equipment	14,792	0	0	0	14,792	(2,661)	12,131	14,792	(2,661)	12,131
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1,179	0	1,179	1,179	0	1,179	589	0	589
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	3	0	0	0	3	0	3	3	0	3
24	304.4 Structures & Improvements	1	0	0	0	1	0	1	1	0	1
25	330.4 Distribution Reservoirs	11,904	0	0	0	11,904	0	11,904	11,904	0	11,904
26	331.4 Transmission & Distribution	59,291	0	0	0	59,291	0	59,291	59,291	0	59,291
27	333.4 Services	9,117	1,100	0	1,100	10,217	0	10,217	9,667	0	9,667
28	334.4 Meters & Meter Installation	21,310	2,064	0	2,064	23,374	0	23,374	22,342	0	22,342
29	335.4 Hydrants	568	0	0	0	568	0	568	568	0	568
30	339.4 Other Plant & Miscellaneous	2,928	0	0	0	2,928	0	2,928	2,928	0	2,928
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	703	0	0	0	703	0	703	703	0	703
33	304.5 Structures & Improvements	7,144	60	(31)	29	7,173	0	7,173	7,164	0	7,164
34	340.5 Office Furniture & Equipment	4,427	0	0	0	4,427	0	4,427	4,427	0	4,427
35	340.51 Computer Equipment	10,431	2,237	0	2,237	12,668	0	12,668	11,785	0	11,785
36	341.5 Transportation Equipment	6,617	301	0	301	6,918	0	6,918	6,799	0	6,799
37	342.5 Stores Equipment	64	0	0	0	64	0	64	64	0	64
38	343.5 Tools, Shop & Garage Equipment	2,413	91	0	91	2,503	0	2,503	2,468	0	2,468
39	344.5 Laboratory Equipment	2,195	71	0	71	2,266	0	2,266	2,238	0	2,238
40	345.5 Power Operated Equipment	2,223	997	0	997	3,220	0	3,220	2,826	0	2,826
41	346.5 Communication Equipment	1,282	0	0	0	1,282	0	1,282	1,282	0	1,282
42	347.5 Miscellaneous Equipment	577	0	0	0	577	0	577	577	0	577
43	348.5 Other Tangible Plant	1,085	0	0	0	1,085	0	1,085	1,085	0	1,085
44	**INTANGIBLE PLANT**	230	0	0	0	230	0	230	230	0	230
45	**SUPPLY & PUMPING**	44,433	26,180	(11,000)	15,180	59,613	(2,237)	57,376	57,439	(2,237)	55,202
46	**WATER TREATMENT PLANT**	32,600	1,179	0	1,179	33,779	(2,661)	31,117	33,190	(2,661)	30,529
47	**TRANSMISSION & DISTRIBUTION**	105,122	3,164	0	3,164	108,286	0	108,286	106,704	0	106,704
48	**GENERAL PLANT**	39,161	3,757	(31)	3,725	42,887	0	42,887	41,418	0	41,418
49	**TOTAL PLANT IN SERVICE**	221,546	34,279	(11,031)	23,248	244,794	(4,898)	239,896	238,980	(4,898)	234,082
50	**LAND & LAND RIGHTS**	4,193	0	0	0	4,193	0	4,193	4,193	0	4,193
51	**TOTAL PIS LESS LAND**	217,354	34,279	(11,031)	23,248	240,602	(4,898)	235,703	234,786	(4,898)	229,890

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Putnam / Interlachen LakePark Manor
Docket No 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	53	53	53	53	53	53	53	53	53	53	53	53	53	0	53
4	339.1 Other Plant & Miscellaneous	177	177	177	177	177	177	177	177	177	177	177	177	177	0	177
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	58	58	58	58	58	58	58	58	58	58	58	58	58	0	58
7	304.2 Structures & Improvements	6,213	6,213	6,213	6,213	6,213	6,213	6,213	6,213	6,213	6,213	6,213	6,213	6,213	0	6,213
8	305.2 Collecting & Impounding reservoirs	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647	0	1,647
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,427	(3,073)	10,017	10,017	10,017	10,017	10,017	10,017	10,017	10,017	10,017	10,017	10,017	7,590	6,426
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	49	49	49	49	49	49	49	49	49	49	49	49	49	0	49
13	310.2 Power Generation Equipment	22,656	22,656	22,656	22,656	22,656	22,656	22,656	22,656	22,656	22,656	22,656	22,656	22,656	0	22,656
14	311.2 Pumping Equipment	11,405	18,995	18,995	18,995	18,995	18,995	18,995	18,995	18,995	18,995	18,995	18,995	18,995	7,590	18,411
15	339.2 Other Plant & Miscellaneous	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	0	(22)
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	3,429	3,429	3,429	3,429	3,429	3,429	3,429	3,429	3,429	3,429	3,429	3,429	3,429	0	3,429
18	304.3 Structures & Improvements	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379	14,379	0	14,379
19	320.3 Water Treatment Equipment	14,792	14,792	14,792	14,792	14,792	14,792	14,792	14,792	14,792	14,792	14,792	14,792	14,792	0	14,792
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	98	196	295	393	491	589	688	786	884	982	1,080	1,179	1,179	589
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	3	3	3	3	3	3	3	3	3	3	3	3	3	0	3
24	304.4 Structures & Improvements	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
25	330.4 Distribution Reservoirs	11,904	11,904	11,904	11,904	11,904	11,904	11,904	11,904	11,904	11,904	11,904	11,904	11,904	0	11,904
26	331.4 Transmission & Distribution	59,291	59,291	59,291	59,291	59,291	59,291	59,291	59,291	59,291	59,291	59,291	59,291	59,291	0	59,291
27	333.4 Services	9,117	9,209	9,300	9,392	9,484	9,575	9,667	9,759	9,850	9,942	10,034	10,125	10,217	1,100	9,667
28	334.4 Meters & Meter Installation	21,310	21,482	21,654	21,826	21,998	22,170	22,342	22,514	22,686	22,858	23,030	23,202	23,374	2,064	22,342
29	335.4 Hydrants	568	568	568	568	568	568	568	568	568	568	568	568	568	0	568
30	339.4 Other Plant & Miscellaneous	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	0	2,928
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	703	703	703	703	703	703	703	703	703	703	703	703	703	0	703
33	304.5 Structures & Improvements	7,144	7,158	7,170	7,175	7,176	7,177	7,152	7,153	7,154	7,159	7,163	7,169	7,173	29	7,164
34	340.5 Office Furniture & Equipment	4,427	4,427	4,427	4,427	4,427	4,427	4,427	4,427	4,427	4,427	4,427	4,427	4,427	0	4,427
35	340.51 Computer Equipment	10,431	11,319	11,387	11,570	11,607	11,643	11,860	11,897	11,933	12,116	12,293	12,485	12,668	2,237	11,795
36	341.5 Transportation Equipment	6,617	6,736	6,746	6,770	6,775	6,780	6,809	6,814	6,819	6,844	6,867	6,893	6,918	301	6,799
37	342.5 Stores Equipment	64	64	64	64	64	64	64	64	64	64	64	64	64	0	64
38	343.5 Tools, Shop & Garage Equipment	2,413	2,449	2,452	2,459	2,460	2,462	2,471	2,472	2,474	2,481	2,488	2,496	2,503	91	2,468
39	344.5 Laboratory Equipment	2,195	2,223	2,225	2,231	2,232	2,233	2,240	2,241	2,242	2,248	2,254	2,260	2,266	71	2,238
40	345.5 Power Operated Equipment	2,223	2,618	2,649	2,730	2,747	2,763	2,860	2,876	2,892	2,974	3,052	3,138	3,220	997	2,826
41	346.5 Communication Equipment	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	0	1,262
42	347.5 Miscellaneous Equipment	577	577	577	577	577	577	577	577	577	577	577	577	577	0	577
43	348.5 Other Tangible Plant	1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	0	1,085
44	**INTANGIBLE PLANT**	230	230	230	230	230	230	230	230	230	230	230	230	230	0	230
45	**SUPPLY & PUMPING**	44,433	46,523	59,613	59,613	59,613	59,613	59,613	59,613	59,613	59,613	59,613	59,613	59,613	15,180	57,439
46	**WATER TREATMENT PLANT**	32,600	32,698	32,797	32,895	32,993	33,091	33,190	33,288	33,386	33,484	33,582	33,681	33,779	1,179	33,190
47	**TRANSMISSION & DISTRIBUTION**	105,122	105,366	105,649	105,913	106,176	106,440	106,704	106,968	107,231	107,495	107,758	108,022	108,286	3,164	106,704
48	**GENERAL PLANT**	39,161	40,651	40,768	41,074	41,135	41,196	41,536	41,591	41,652	41,959	42,256	42,579	42,887	3,725	41,418
49	**TOTAL PLANT IN SERVICE**	221,546	225,469	239,055	239,725	240,148	240,571	241,266	241,689	242,112	242,782	243,440	244,125	244,794	23,248	238,980
50	**LAND & LAND RIGHTS**	4,193	4,193	4,193	4,193	4,193	4,193	4,193	4,193	4,193	4,193	4,193	4,193	4,193	0	4,193
51	**TOTAL PIS LESS LAND**	217,354	221,276	234,863	235,532	235,955	236,378	237,074	237,497	237,920	238,589	239,248	239,932	240,602	23,248	234,786

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	*304.2 Structures & Improvements*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(5,500)	13,090	0	0	0	0	0	0	0	0	0	0	7,590	5,999
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	7,590	0	0	0	0	0	0	0	0	0	0	0	7,590	7,006
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	98	98	98	98	98	98	98	98	98	98	98	98	1,179	589
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	*331.4 Transmission & Distribution*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	92	92	92	92	92	92	92	92	92	92	92	92	1,100	550
28	334.4 Meters & Meter Installation	172	172	172	172	172	172	172	172	172	172	172	172	2,064	1,032
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	24	2	5	1	1	(25)	1	1	5	5	5	5	29	20
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	988	68	183	36	36	217	36	36	183	177	192	183	2,237	1,354
36	341.5 Transportation Equipment	119	9	25	5	5	29	5	5	25	24	26	25	301	182
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	36	3	7	1	1	9	1	1	7	7	8	7	91	55
39	344.5 Laboratory Equipment	26	2	6	1	1	7	1	1	6	6	6	6	71	43
40	345.5 Power Operated Equipment	395	30	82	16	16	97	16	16	82	79	86	82	997	603
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	2,090	13,090	0	0	0	0	0	0	0	0	0	0	15,180	13,005
46	**WATER TREATMENT PLANT**	98	98	98	98	98	98	98	98	98	98	98	98	1,179	589
47	**TRANSMISSION & DISTRIBUTION**	264	264	264	264	264	264	264	264	264	264	264	264	3,164	1,582
48	**GENERAL PLANT**	1,490	115	307	61	61	333	61	61	307	297	323	307	3,725	2,257
49	**TOTAL NET ADDITIONS**	3,942	13,567	669	423	423	695	423	423	669	659	685	669	23,248	17,433
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	3,942	13,567	669	423	423	695	423	423	669	659	685	669	23,248	17,433

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	13,090	0	0	0	0	0	0	0	0	0	0	13,090	11,076
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	13,090	0	0	0	0	0	0	0	0	0	0	0	13,090	12,083
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	98	98	98	98	98	98	98	98	98	98	98	98	1,179	589
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	92	92	92	92	92	92	92	92	92	92	92	92	1,100	550
28	334.4 Meters & Meter Installation	172	172	172	172	172	172	172	172	172	172	172	172	2,064	1,032
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	24	2	5	1	1	6	1	1	5	5	5	5	60	37
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	868	68	183	36	36	217	36	36	183	177	192	183	2,237	1,354
36	341.5 Transportation Equipment	119	9	25	5	5	29	5	5	25	24	26	25	301	182
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	36	3	7	1	1	9	1	1	7	7	8	7	91	55
39	344.5 Laboratory Equipment	28	2	6	1	1	7	1	1	6	6	6	6	71	43
40	345.5 Power Operated Equipment	395	30	82	16	16	97	16	16	82	79	86	82	997	603
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	13,090	13,090	0	0	0	0	0	0	0	0	0	0	26,180	23,159
46	**WATER TREATMENT PLANT**	98	98	98	98	98	98	98	98	98	98	98	98	1,179	589
47	**TRANSMISSION & DISTRIBUTION**	264	264	264	264	264	264	264	264	264	264	264	264	3,164	1,582
48	**GENERAL PLANT**	1,490	115	307	61	61	365	61	61	307	297	323	307	3,757	2,274
49	**TOTAL GROSS ADDITIONS**	14,942	13,567	669	423	423	727	423	423	669	659	685	669	34,279	27,604
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	14,942	13,567	669	423	423	727	423	423	669	659	685	669	34,279	27,604

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	5,500	0	0	0	0	0	0	0	0	0	0	0	5,500	5,077
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	5,500	0	0	0	0	0	0	0	0	0	0	0	5,500	5,077
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	31	0	0	0	0	0	0	31	17
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	11,000	0	0	0	0	0	0	0	0	0	0	0	11,000	10,154
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	31	0	0	0	0	0	0	31	17
49	**TOTAL RETIREMENTS**	11,000	0	0	0	0	31	0	0	0	0	0	0	11,031	10,171
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	11,000	0	0	0	0	31	0	0	0	0	0	0	11,031	10,171

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(2,237)	0	0	0	0	0	0	0	0	0	0	0	(2,237)	(2,237)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	(2,661)	0	0	0	0	0	0	0	0	0	0	0	(2,661)	(2,661)
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	(2,237)	0	0	0	0	0	0	0	0	0	0	0	(2,237)	(2,237)
46	**WATER TREATMENT PLANT**	(2,661)	0	0	0	0	0	0	0	0	0	0	0	(2,661)	(2,661)
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	(4,898)	0	0	0	0	0	0	0	0	0	0	0	(4,898)	(4,898)
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	(4,898)	0	0	0	0	0	0	0	0	0	0	0	(4,898)	(4,898)

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	53	0.00%	0
4	339.1 Other Plant & Miscellaneous	177	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	58	0.00%	0
7	304.2 Structures & Improvements	6,213	43.70%	2,715
8	305.2 Collecting & Impounding reservoirs	1,647	43.70%	720
9	306.2 Lake, River & Other Intakes	0	43.70%	0
10	307.2 Wells & Springs	6,189	43.70%	2,705
11	308.2 Infiltration Galleries & Tunnels	0	43.70%	0
12	309.2 Supply Mains	49	43.70%	21
13	310.2 Power Generation Equipment	22,656	0.00%	0
14	311.2 Pumping Equipment	18,411	43.70%	8,046
15	339.2 Other Plant & Miscellaneous	(22)	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	3,429	0.00%	0
18	304.3 Structures & Improvements	14,379	0.00%	0
19	320.3 Water Treatment Equipment	12,131	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	589	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	3	0.00%	0
24	304.4 Structures & Improvements	1	0.00%	0
25	330.4 Distribution Reservoirs	11,904	0.00%	0
26	331.4 Transmission & Distribution	59,291	43.70%	25,910
27	333.4 Services	9,667	0.00%	0
28	334.4 Meters & Meter Installation	22,342	0.00%	0
29	335.4 Hydrants	568	0.00%	0
30	339.4 Other Plant & Miscellaneous	2,928	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	703	0.00%	0
33	304.5 Structures & Improvements	7,164	0.00%	0
34	340.5 Office Furniture & Equipment	4,427	0.00%	0
35	340.51 Computer Equipment	11,785	0.00%	0
36	341.5 Transportation Equipment	6,799	0.00%	0
37	342.5 Stores Equipment	64	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	2,468	0.00%	0
39	344.5 Laboratory Equipment	2,238	0.00%	0
40	345.5 Power Operated Equipment	2,826	0.00%	0
41	346.5 Communication Equipment	1,282	0.00%	0
42	347.5 Miscellaneous Equipment	577	0.00%	0
43	348.5 Other Tangible Plant	1,085	0.00%	0
44	**INTANGIBLE PLANT**	230	0.00%	0
45	**SUPPLY & PUMPING**	55,202	25.74%	14,207
46	**WATER TREATMENT PLANT**	30,529	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	106,704	24.28%	25,910
48	**GENERAL PLANT**	41,418	0.00%	0
49	**TOTAL PLANT IN SERVICE**	234,082	17.14%	40,117
50	**LAND & LAND RIGHTS**	4,193	0.00%	0
51	**TOTAL PIS LESS LAND**	229,890	17.45%	40,117

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	40,117	0	40,117	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(4,556)	0	(4,556)	A-9 (W)
4	CIAC	(7,024)	0	(7,024)	A-12 (W)
5	Accumulated Amort. of CIAC	3,507	0	3,507	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	32,044	0	32,044	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		45,176
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		6,733
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		6,733
15	**12/31/92 Balance**		51,909
16			
17			
18	1993 Additions		7,633
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	(2,484)
21	1993 Net Additions		5,148
22	**12/31/93 Balance**		57,057
23			
24			
25	1994 Additions		9,422
26	1994 Retirements		1,099
27	1994 Adjustments		0
28	1994 Net Additions		8,323
29	12/31/94 Balance		65,381
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(131)
32	1995 Additions		10,254
33	1995 Retirements		5,408
34	1995 Adjustments		0
35	1995 Net Additions		4,846
36	**12/31/95 Balance**		70,095
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(795)
39	1996 Additions		11,081
40	1996 Retirements		11,031
41	1996 Adjustments		(5,838)
42	1996 Net Additions		(5,788)
43	**12/31/96 Balance**		63,512

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

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			1996 ACCUMULATED DEPRECIATION				1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	8	1	9	0	9	9	0	9
4	339.1 Other Plant & Miscellaneous	52	7	59	0	59	55	0	55
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	(2,250)	188	(2,062)	0	(2,062)	(2,156)	0	(2,156)
8	305.2 Collecting & Impounding reservoirs	413	33	446	0	446	429	0	429
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,194	(5,294)	(4,100)	(1,194)	(5,294)	(3,780)	(1,194)	(4,974)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	9	1	10	0	10	10	0	10
13	310.2 Power Generation Equipment	4,410	1,133	5,543	0	5,543	4,977	0	4,977
14	311.2 Pumping Equipment	4,863	(4,579)	284	0	284	246	0	246
15	339.2 Other Plant & Miscellaneous	(7)	(1)	(8)	0	(8)	(8)	0	(8)
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	2,453	436	2,889	0	2,889	2,671	0	2,671
19	320.3 Water Treatment Equipment	4,644	552	5,196	(4,644)	552	4,920	(4,644)	276
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	24	24	0	24	12	0	12
22	TRANSMISSION & DISTRIBUTION								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1,512	321	1,833	0	1,833	1,672	0	1,672
26	331.4 Transmission & Distribution	16,179	1,381	17,560	0	17,560	16,870	0	16,870
27	333.4 Services	2,758	242	3,000	0	3,000	2,879	0	2,879
28	334.4 Meters & Meter Installation	12,710	1,117	13,827	0	13,827	13,269	0	13,269
29	335.4 Hydrants	114	13	127	0	127	121	0	121
30	339.4 Other Plant & Miscellaneous	1,584	117	1,701	0	1,701	1,642	0	1,642
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,615	148	1,762	0	1,762	1,687	0	1,687
34	340.5 Office Furniture & Equipment	2,041	295	2,336	0	2,336	2,188	0	2,188
35	340.51 Computer Equipment	4,790	1,965	6,755	0	6,755	5,773	0	5,773
36	341.5 Transportation Equipment	4,888	1,133	6,021	0	6,021	5,455	0	5,455
37	342.5 Stores Equipment	22	4	26	0	26	24	0	24
38	343.5 Tools, Shop & Garage Equipment	1,249	154	1,403	0	1,403	1,326	0	1,326
39	344.5 Laboratory Equipment	325	149	474	0	474	399	0	399
40	345.5 Power Operated Equipment	2,268	235	2,503	0	2,503	2,386	0	2,386
41	346.5 Communication Equipment	600	128	728	0	728	663	0	663
42	347.5 Miscellaneous Equipment	145	38	183	0	183	164	0	164
43	348.5 Other Tangible Plant	713	109	822	0	822	768	0	768
44	INTANGIBLE PLANT	60	8	68	0	68	64	0	64
45	SUPPLY & PUMPING	6,632	(8,519)	113	(1,194)	(1,081)	(281)	(1,194)	(1,475)
46	WATER TREATMENT PLANT	7,097	1,012	8,109	(4,644)	3,465	7,603	(4,644)	2,959
47	TRANSMISSION & DISTRIBUTION	34,857	3,191	38,048	0	38,048	36,452	0	36,452
48	GENERAL PLANT	18,654	4,358	23,012	0	23,012	20,832	0	20,832
49	TOTAL ACCUMULATED DEPRECIATION	69,300	50	69,350	(5,838)	63,512	64,670	(5,838)	58,832

6/15/95 9:47 AM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	8	8	8	8	8	8	9	9	9	9	9	9	9	1	9
4	339.1 Other Plant & Miscellaneous	52	53	54	55	56	57	53	54	55	56	57	58	59	7	55
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	(2,250)	(2,234)	(2,218)	(2,202)	(2,186)	(2,170)	(2,158)	(2,142)	(2,126)	(2,110)	(2,094)	(2,078)	(2,062)	188	(2,156)
8	305.2 Collecting & Impounding reservoirs	413	416	419	422	425	428	428	431	434	437	440	443	446	33	429
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,194	(4,289)	(4,272)	(4,255)	(4,238)	(4,221)	(4,202)	(4,185)	(4,168)	(4,151)	(4,134)	(4,117)	(4,100)	(5,294)	(3,780)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	9	9	9	9	9	9	10	10	10	10	10	10	10	1	10
13	310.2 Power Generation Equipment	4,410	4,504	4,598	4,692	4,786	4,880	4,979	5,073	5,167	5,261	5,355	5,449	5,543	1,133	4,977
14	311.2 Pumping Equipment	4,863	(560)	(483)	(406)	(329)	(252)	(178)	(101)	(24)	53	130	207	284	(4,579)	246
15	339.2 Other Plant & Miscellaneous	(7)	(7)	(7)	(7)	(7)	(7)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(1)	(8)
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	2,453	2,489	2,525	2,561	2,597	2,633	2,673	2,709	2,745	2,781	2,817	2,853	2,889	438	2,671
19	320.3 Water Treatment Equipment	4,644	4,690	4,736	4,782	4,828	4,874	4,920	4,966	5,012	5,058	5,104	5,150	5,196	552	4,920
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	2	4	6	8	10	12	14	16	18	20	22	24	24	12
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1,512	1,539	1,566	1,593	1,620	1,647	1,671	1,696	1,725	1,752	1,779	1,806	1,833	321	1,672
26	331.4 Transmission & Distribution	16,179	16,294	16,409	16,524	16,639	16,754	16,870	16,985	17,100	17,215	17,330	17,445	17,560	1,381	16,870
27	333.4 Services	2,756	2,778	2,798	2,818	2,838	2,858	2,880	2,900	2,920	2,940	2,960	2,980	3,000	242	2,879
28	334.4 Meters & Meter Installation	12,710	12,803	12,896	12,989	13,082	13,175	13,269	13,362	13,455	13,548	13,641	13,734	13,827	1,117	13,269
29	335.4 Hydrants	114	115	116	117	118	119	121	122	123	124	125	126	127	13	121
30	339.4 Other Plant & Miscellaneous	1,584	1,594	1,604	1,614	1,624	1,634	1,641	1,651	1,661	1,671	1,681	1,691	1,701	117	1,642
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,615	1,630	1,645	1,660	1,675	1,690	1,672	1,687	1,702	1,717	1,732	1,747	1,762	148	1,687
34	340.5 Office Furniture & Equipment	2,041	2,066	2,091	2,116	2,141	2,166	2,186	2,211	2,236	2,261	2,286	2,311	2,336	295	2,188
35	340.51 Computer Equipment	4,790	4,954	5,118	5,282	5,446	5,610	5,771	5,935	6,099	6,263	6,427	6,591	6,755	1,965	5,773
36	341.5 Transportation Equipment	4,888	4,982	5,076	5,170	5,264	5,358	5,457	5,551	5,645	5,739	5,833	5,927	6,021	1,133	5,455
37	342.5 Stores Equipment	22	22	22	22	22	22	26	26	26	26	26	26	26	4	24
38	343.5 Tools, Shop & Garage Equipment	1,249	1,262	1,275	1,288	1,301	1,314	1,325	1,338	1,351	1,364	1,377	1,390	1,403	154	1,326
39	344.5 Laboratory Equipment	325	337	349	361	373	385	402	414	426	438	450	462	474	149	399
40	345.5 Power Operated Equipment	2,268	2,288	2,308	2,328	2,348	2,368	2,383	2,403	2,423	2,443	2,463	2,483	2,503	235	2,386
41	348.5 Communication Equipment	600	611	622	633	644	655	662	673	684	695	706	717	728	128	663
42	347.5 Miscellaneous Equipment	145	148	151	154	157	160	165	168	171	174	177	180	183	38	164
43	348.5 Other Tangible Plant	713	722	731	740	749	758	768	777	786	795	804	813	822	109	768
44	**INTANGIBLE PLANT**	60	61	62	63	64	65	62	63	64	65	66	67	68	8	64
45	**SUPPLY & PUMPING**	8,632	(2,161)	(1,954)	(1,747)	(1,540)	(1,333)	(1,129)	(922)	(715)	(508)	(301)	(94)	113	(8,519)	(281)
46	**WATER TREATMENT PLANT**	7,097	7,181	7,265	7,349	7,433	7,517	7,605	7,689	7,773	7,857	7,941	8,025	8,109	1,012	7,603
47	**TRANSMISSION & DISTRIBUTION**	34,657	35,123	35,389	35,655	35,921	36,187	36,452	36,718	36,984	37,250	37,516	37,782	38,048	3,191	36,452
48	**GENERAL PLANT**	18,654	19,020	19,386	19,752	20,118	20,484	20,816	21,182	21,548	21,914	22,280	22,646	23,012	4,358	20,832
49	**TOTAL WATER ACCUM. DEPR.**	69,300	59,224	60,148	61,072	61,996	62,920	63,808	64,730	65,654	66,578	67,502	68,426	69,350	50	64,670

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	1	0	0	0	0	0	0	1	1
4	339.1 Other Plant & Miscellaneous	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	16	16	16	16	16	12	16	16	16	16	16	16	188	94
8	305.2 Collecting & Impounding reservoirs	3	3	3	3	3	0	3	3	3	3	3	3	33	16
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(5,483)	17	17	17	17	19	17	17	17	17	17	17	(5,294)	(4,974)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	1	0	0	0	0	0	0	1	1
13	310.2 Power Generation Equipment	94	94	94	94	94	99	94	94	94	94	94	94	1,133	567
14	311.2 Pumping Equipment	(5,423)	77	77	77	77	74	77	77	77	77	77	77	(4,579)	(4,617)
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	(1)	0	0	0	0	0	0	(1)	(1)
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	36	36	36	36	36	40	36	36	36	36	36	36	436	218
19	320.3 Water Treatment Equipment	46	46	46	46	46	46	46	46	46	46	46	46	552	276
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2	2	2	2	2	2	2	2	2	2	2	2	24	12
22	**TRANSMISSION & DISTRIBUTION**														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	27	27	27	27	27	24	27	27	27	27	27	27	321	160
26	331.4 Transmission & Distribution	115	115	115	115	115	116	115	115	115	115	115	115	1,381	691
27	333.4 Services	20	20	20	20	20	22	20	20	20	20	20	20	242	121
28	334.4 Meters & Meter Installation	93	93	93	93	93	94	93	93	93	93	93	93	1,117	559
29	335.4 Hydrants	1	1	1	1	1	2	1	1	1	1	1	1	13	7
30	339.4 Other Plant & Miscellaneous	10	10	10	10	10	7	10	10	10	10	10	10	117	58
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	15	15	15	15	15	(17)	15	15	15	15	15	15	148	73
34	340.5 Office Furniture & Equipment	25	25	25	25	25	20	25	25	25	25	25	25	295	147
35	340.51 Computer Equipment	164	164	164	164	164	161	164	164	164	164	164	164	1,965	982
36	341.5 Transportation Equipment	94	94	94	94	94	99	94	94	94	94	94	94	1,133	567
37	342.5 Stores Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
38	343.5 Tools, Shop & Garage Equipment	13	13	13	13	13	11	13	13	13	13	13	13	154	77
39	344.5 Laboratory Equipment	12	12	12	12	12	17	12	12	12	12	12	12	149	75
40	345.5 Power Operated Equipment	20	20	20	20	20	15	20	20	20	20	20	20	235	117
41	346.5 Communication Equipment	11	11	11	11	11	7	11	11	11	11	11	11	128	64
42	347.5 Miscellaneous Equipment	3	3	3	3	3	5	3	3	3	3	3	3	38	19
43	348.5 Other Tangible Plant	9	9	9	9	9	10	9	9	9	9	9	9	109	55
44	**INTANGIBLE PLANT**	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
45	**SUPPLY & PUMPING**	(10,793)	207	207	207	207	204	207	207	207	207	207	207	(8,519)	(8,914)
46	**WATER TREATMENT PLANT**	84	84	84	84	84	88	84	84	84	84	84	84	1,012	506
47	**TRANSMISSION & DISTRIBUTION**	266	266	266	266	266	265	266	266	266	266	266	266	3,191	1,596
48	**GENERAL PLANT**	366	366	366	366	366	332	366	366	366	366	366	366	4,358	2,178
49	**TOTAL NET ADDITIONS**	(10,076)	924	924	924	924	886	924	924	924	924	924	924	80	(4,630)

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	1	0	0	0	0	0	0	1	1
4	339.1 Other Plant & Miscellaneous	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	16	16	16	16	16	12	16	16	16	16	16	16	188	94
8	305.2 Collecting & Impounding reservoirs	3	3	3	3	3	0	3	3	3	3	3	3	33	16
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	17	17	17	17	17	19	17	17	17	17	17	17	206	103
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	1	0	0	0	0	0	0	1	1
13	310.2 Power Generation Equipment	94	94	94	94	94	99	94	94	94	94	94	94	1,133	567
14	311.2 Pumping Equipment	77	77	77	77	77	74	77	77	77	77	77	77	921	460
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	(1)	0	0	0	0	0	0	(1)	(1)
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	36	36	36	36	36	40	36	36	36	36	36	36	436	218
19	320.3 Water Treatment Equipment	46	46	46	46	46	46	46	46	46	46	46	46	552	276
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2	2	2	2	2	2	2	2	2	2	2	2	24	12
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	27	27	27	27	27	24	27	27	27	27	27	27	321	160
26	331.4 Transmission & Distribution	115	115	115	115	115	116	115	115	115	115	115	115	1,381	691
27	333.4 Services	20	20	20	20	20	22	20	20	20	20	20	20	242	121
28	334.4 Meters & Meter Installation	93	93	93	93	93	94	93	93	93	93	93	93	1,117	559
29	335.4 Hydrants	1	1	1	1	1	2	1	1	1	1	1	1	13	7
30	339.4 Other Plant & Miscellaneous	10	10	10	10	10	7	10	10	10	10	10	10	117	58
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	15	15	15	15	15	14	15	15	15	15	15	15	179	89
34	340.5 Office Furniture & Equipment	25	25	25	25	25	20	25	25	25	25	25	25	295	147
35	340.51 Computer Equipment	164	164	164	164	164	161	164	164	164	164	164	164	1,965	982
36	341.5 Transportation Equipment	94	94	94	94	94	99	94	94	94	94	94	94	1,133	567
37	342.5 Stores Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
38	343.5 Tools, Shop & Garage Equipment	13	13	13	13	13	11	13	13	13	13	13	13	154	77
39	344.5 Laboratory Equipment	12	12	12	12	12	17	12	12	12	12	12	12	149	75
40	345.5 Power Operated Equipment	20	20	20	20	20	15	20	20	20	20	20	20	235	117
41	346.5 Communication Equipment	11	11	11	11	11	7	11	11	11	11	11	11	128	64
42	347.5 Miscellaneous Equipment	3	3	3	3	3	5	3	3	3	3	3	3	36	19
43	348.5 Other Tangible Plant	9	9	9	9	9	10	9	9	9	9	9	9	109	55
44	**INTANGIBLE PLANT**	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
45	**SUPPLY & PUMPING**	207	207	207	207	207	204	207	207	207	207	207	207	2,481	1,240
46	**WATER TREATMENT PLANT**	84	84	84	84	84	88	84	84	84	84	84	84	1,012	506
47	**TRANSMISSION & DISTRIBUTION**	266	266	266	266	266	265	266	266	266	266	266	266	3,191	1,596
48	**GENERAL PLANT**	366	366	366	366	366	363	366	366	366	366	366	366	4,388	2,194
49	**TOTAL GROSS ADDITIONS**	924	924	924	924	924	917	924	924	924	924	924	924	11,081	5,540

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	5,500	0	0	0	0	0	0	0	0	0	0	0	5,500	5,077
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	5,500	0	0	0	0	0	0	0	0	0	0	0	5,500	5,077
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	31	0	0	0	0	0	0	31	17
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	11,000	0	0	0	0	0	0	0	0	0	0	0	11,000	10,154
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	31	0	0	0	0	0	0	31	17
49	**TOTAL RETIREMENTS**	11,000	0	0	0	0	31	0	0	0	0	0	0	11,031	10,171

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(1,194)	0	0	0	0	0	0	0	0	0	0	0	(1,194)	(1,194)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	(4,644)	0	0	0	0	0	0	0	0	0	0	0	(4,644)	(4,644)
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	(1,194)	0	0	0	0	0	0	0	0	0	0	0	(1,194)	(1,194)
46	**WATER TREATMENT PLANT**	(4,644)	0	0	0	0	0	0	0	0	0	0	0	(4,644)	(4,644)
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	(5,838)	0	0	0	0	0	0	0	0	0	0	0	(5,838)	(5,838)

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	9	0.00%	0
4	339.1 Other Plant & Miscellaneous	55	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	(2,156)	43.70%	(942)
8	305.2 Collecting & Impounding reservoirs	429	43.70%	188
9	306.2 Lake, River & Other Intakes	0	43.70%	0
10	307.2 Wells & Springs	(4,974)	43.70%	(2,174)
11	308.2 Infiltration Galleries & Tunnels	0	43.70%	0
12	309.2 Supply Mains	10	43.70%	4
13	310.2 Power Generation Equipment	4,977	0.00%	0
14	311.2 Pumping Equipment	246	43.70%	108
15	339.2 Other Plant & Miscellaneous	(8)	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	2,671	0.00%	0
19	320.3 Water Treatment Equipment	276	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	12	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	1,672	0.00%	0
26	331.4 Transmission & Distribution	16,870	43.70%	7,372
27	333.4 Services	2,879	0.00%	0
28	334.4 Meters & Meter Installation	13,269	0.00%	0
29	335.4 Hydrants	121	0.00%	0
30	339.4 Other Plant & Miscellaneous	1,642	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	1,687	0.00%	0
34	340.5 Office Furniture & Equipment	2,188	0.00%	0
35	340.51 Computer Equipment	5,773	0.00%	0
36	341.5 Transportation Equipment	5,455	0.00%	0
37	342.5 Stores Equipment	24	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,326	0.00%	0
39	344.5 Laboratory Equipment	399	0.00%	0
40	345.5 Power Operated Equipment	2,386	0.00%	0
41	346.5 Communication Equipment	663	0.00%	0
42	347.5 Miscellaneous Equipment	164	0.00%	0
43	348.5 Other Tangible Plant	768	0.00%	0
44	**INTANGIBLE PLANT**	64	0.00%	0
45	**SUPPLY & PUMPING**	(1,475)	190.86%	(2,816)
46	**WATER TREATMENT PLANT**	2,959	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	36,452	20.22%	7,372
48	**GENERAL PLANT**	20,832	0.00%	0
49	**TOTAL**	58,832	7.74%	4,556

6/15/95 11:07 AM A09W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 850495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**	40,935
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	900
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	900
15	**12/31/92 Balance**	41,835
16		
17		
18	1993 Additions	450
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	450
22	**12/31/93 Balance**	42,285
23		
24		
25	1994 Additions	1,125
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,125
29	**12/31/94 Balance**	43,410
30		
31		
32	1995 Additions	900
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	900
36	**12/31/95 Balance**	44,310
37		
38		
39	1996 Additions	675
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross Up Refunds	181
42	1996 Net Additions	856
43	**12/31/96 Balance**	45,166

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	181	181	0	181	181	0.00%	0
2	Line/Main Extensions	8,143	0	8,143	0	8,143	8,143	0	8,143	0.00%	0
3	Meter Installation Fees	6,637	225	6,862	0	6,862	6,741	0	6,741	0.00%	0
4	Contributed Lines	28,930	0	28,930	0	28,930	28,930	0	28,930	24.28%	7,024
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	25.74%	0
6	Service Installation Fees	600	450	1,050	0	1,050	808	0	808	0.00%	0
7	**TOTAL WATER CIAC**	44,310	675	44,985	181	45,166	44,622	181	44,803	15.68%	7,024
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	8,143	8,143	8,143	8,143	8,143	8,143	8,143	8,143	8,143	8,143	8,143	8,143	8,143	0	8,143
3	Meter Installation Fees	6,637	6,637	6,637	6,637	6,637	6,637	6,712	6,787	6,862	6,862	6,862	6,862	6,862	225	6,741
4	Contributed Lines	28,930	28,930	28,930	28,930	28,930	28,930	28,930	28,930	28,930	28,930	28,930	28,930	28,930	0	28,930
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	600	600	600	600	600	600	750	900	1,050	1,050	1,050	1,050	1,050	450	808
7	TOTAL WATER CIAC	44,310	44,310	44,310	44,310	44,310	44,310	44,535	44,760	44,985	44,985	44,985	44,985	44,985	675	44,822

Note: May not cro(›e to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	75	75	75	0	0	0	0	225	104
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	150	150	150	0	0	0	0	450	208
7	TOTAL NET ADDITIONS	0	0	0	0	0	225	225	225	0	0	0	0	675	312

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	75	75	75	0	0	0	0	225	104
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	150	150	150	0	0	0	0	450	208
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	0	225	225	225	0	0	0	0	675	312

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	181	0	0	0	0	0	0	0	0	0	0	0	181	181
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	*Service Installation Fees*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	181	0	0	0	0	0	0	0	0	0	0	0	181	181
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**	16,513
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	1,131
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,131
15	**12/31/92 Balance**	17,644
16		
17		
18	1993 Additions	1,150
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,150
22	**12/31/93 Balance**	18,794
23		
24		
25	1994 Additions	1,182
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,182
29	**12/31/94 Balance**	19,976
30		
31		
32	1995 Additions	1,224
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,224
36	**12/31/95 Balance**	21,200
37		
38		
39	1996 Additions	1,257
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	1,257
43	**12/31/96 Balance**	22,457

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

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	7	7	0	7	3	0	3	0.00%	0
2	Line/Main Extensions	2,560	196	2,756	0	2,756	2,658	0	2,658	0.00%	0
3	Meter Installation Fees	1,637	337	1,974	0	1,974	1,806	0	1,806	0.00%	0
4	Contributed Lines	16,997	697	17,694	0	17,694	17,346	0	17,346	20.22%	3,507
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	190.86%	0
6	Service Installation Fees	7	20	27	0	27	17	0	17	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	21,201	1,257	22,458	0	22,458	21,830	0	21,830	16.07%	3,507

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

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Ave. Utility Balance 1996
1	Plant Capacity Fees	0	1	2	3	4	5	1	2	3	4	5	6	7	7	3
2	Line/Main Extensions	2,560	2,576	2,592	2,608	2,624	2,640	2,660	2,676	2,692	2,708	2,724	2,740	2,756	196	2,658
3	Meter Installation Fees	1,637	1,665	1,693	1,721	1,749	1,777	1,806	1,834	1,862	1,890	1,918	1,946	1,974	337	1,806
4	Contributed Lines	16,997	17,055	17,113	17,171	17,229	17,287	17,346	17,404	17,462	17,520	17,578	17,636	17,694	697	17,346
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	7	9	11	13	15	17	15	17	19	21	23	25	27	20	17
7	TOTAL ACC. AMORT. CIAC	21,201	21,306	21,411	21,516	21,621	21,726	21,828	21,933	22,038	22,143	22,248	22,353	22,458	1,257	21,830

Note: May not cro due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
2	Line/Main Extensions	16	16	16	16	16	20	16	16	16	16	16	16	196	98
3	Meter Installation Fees	28	28	28	28	28	29	28	28	28	28	28	28	337	169
4	Contributed Lines	58	58	58	58	58	59	58	58	58	58	58	58	697	349
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
7	**TOTAL NET ADDITIONS**	105	105	105	105	105	102	105	105	105	105	105	105	1,257	629

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
2	Line/Main Extensions	16	16	16	16	16	20	16	16	16	16	16	16	196	98
3	Meter Installation Fees	28	28	28	28	28	29	28	28	28	28	28	28	337	169
4	Contributed Lines	58	58	58	58	58	59	58	58	58	58	58	58	697	349
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
7	**TOTAL GROSS ADDITIONS**	105	105	105	105	105	102	105	105	105	105	105	105	1,257	629

Note: May not cross f[illegible]e to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	TOTAL	195,498,804	100.00%		9.85%	
10						
11						
12			**PRESENT ANNUAL AFUDC RATE =**		see below	(b)
13						
14			**PROPOSED ANNUAL AFUDC RATE =**		9.85%	(c)
15						
16			**PROPOSED MONTHLY AFUDC RATE =**		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	TOTAL	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/15/95 1:39 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) AFUDC RATES PROPOSED ANNUAL	(7) AFUDC RATES PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) AFUDC RATES PROPOSED ANNUAL	(14) AFUDC RATES PROPOSED MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washingtor	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	17.14%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

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

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,616,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,622)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Deferred Debits (OAPS)	962,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,865	16,331,796	16,501,261	16,285,037	16,194,726	16,064,714	15,963,747	16,102,648	15,894,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,196	10,175,894	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,570,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,498	362,662,280	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,536,487	372,975,675	373,750,421	375,355,869	377,280,346	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,998
6															
7	GROSS UTILITY PLANT	341,911,668	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,418	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	258,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,807	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,840,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,817,512	7,341,633	4,330,468	6,096,028	7,858,940	6,114,057	4,507,885	3,965,681
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,969,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,866	4,516,263	4,551,888	4,561,516	4,485,726	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(383,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	126,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,786	9,514,406	9,501,733	9,448,937	9,424,148	9,839,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,805	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,861	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,060,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,758	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,860	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,282,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,888,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,765,200	1,452,492	1,610,000	1,761,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,984	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,381)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,874	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,382	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,821,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,963,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,695,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,759	325,798,358	324,988,225	326,884,580	329,061,472	341,101,967	340,921,505	336,725,565	341,050,416	342,857,860	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	17.45%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	7.74%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:							
2	Water Sales	30,681	0	30,681	20,806	51,487	67.81%	B-4(W),B-3(W)
3	Other Revenue	1,190	0	1,190	0	1,190		B-4(W)
4	TOTAL OPERATING REVENUES	31,871	0	31,871	20,806	52,677		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	41,495	1,766	43,262	0	43,262		B-5(W)
7	Depreciation net of CIAC Amort	8,765	0	8,765	0	8,765		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	6,531	(538)	5,994	936 (A)	6,930		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(12,609)	(489)	(13,099)	7,665 (B)	(5,434)		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	44,182	739	44,922	8,601	53,523		
12	NET OPERATING INCOME	(12,311)	(739)	(13,051)	12,205	(846)		
13	RATE BASE	126,982	759	127,741		127,741		A-1(W)
14	RATE OF RETURN	(9.70%)		(10.22%)		(0.66%)		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:								
2	Water Sales	30,681	0	30,681	44,714		75,395	145.74%	B-4(W),B-3(W)
3	Other Revenue	1,190	0	1,190	0		1,190		B-4(W)
4	TOTAL OPERATING REVENUES	31,871	0	31,871	44,714		76,585		
5	OPERATING EXPENSES:								
6	Operation and Maintenance	41,495	1,766	43,262	0		43,262		B-5(W)
7	Depreciation net of CIAC Amort	8,765	0	8,765	0		8,765		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	6,531	(538)	5,994	2,012	(A)	8,006		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(12,609)	(489)	(13,099)	16,472	(B)	3,373		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	44,182	739	44,922	18,484		63,406		
12	NET OPERATING INCOME	(12,311)	(739)	(13,051)	26,230		13,179		
13	RATE BASE	126,982	759	127,741			127,741		A-1(W)
14	RATE OF RETURN	(9.70%)		(10.22%)			10.32%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-15.13%	D-1(W)	
3	Rate of Return (%)	10.32%	-0.66%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	127,741	127,741	A-1(W)	
6	Required / Requested Income (L3 x L5)	13,179	(846)		
7	Adjusted Income Under Present Rates	(13,051)	(13,051)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	26,230	12,205		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	42,702	19,870		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	44,714	20,806		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	42,702	19,870		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	16,472	7,665		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,012	936		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	26,230	12,205		B-1(W)1/3,2/3

Notes:

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

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

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

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

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	A. REVENUES:		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	B. OPERATION AND MAINTENANCE EXPENSE:		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	697	
11			
12	3. Conservation Program Expenses	487	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	141	
15			
16	5. Conservation Elasticity Adjustment	(398)	
17			
18	6. Hewitt Study Expenses	839	
19			
20	7.	0	
21			
22		1,766	
23	C. DEPRECIATION NET OF AMORTIZATION OF CIAC:		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	D. AMORTIZATION:		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	E. TAXES OTHER THAN INCOME:		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	94	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(632)	
43			
44		(538)	
45	F. INCOME TAXES:		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(489)	
47			
48	2.	0	
49			
50		(489)	
51			
52			
53	TOTAL WATER INCOME ADJUSTMENTS	739	

6/16/95 8:37 AM B03W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	28,197	0	28,197
4	461.2 Metered - Commercial	2,484	0	2,484
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	30,681	0	30,681
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	30,681	0	30,681
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	1,190	0	1,190
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	1,190	0	1,190
26	**TOTAL PRESENT WATER OPERATING REVENUES**	31,871	0	31,871

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	17,611	1,179	18,790	8,427	402	8,829	2,534	262	2,796	6,651	515	7,166
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	4,401	85	4,486	2,106	0	2,106	633	35	669	1,662	50	1,712
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	2,640	(185)	2,455	2,520	(200)	2,320	8	0	8	112	15	127
6	616 Fuel for Power Production	306	0	306	306	0	306	0	0	0	0	0	0
7	618 Chemicals	2,484	(198)	2,286	2,484	(198)	2,286	0	0	0	0	0	0
8	620 Materials & Supplies	4,492	79	4,572	4,053	0	4,053	135	14	149	305	65	370
9	631 Contractual Services - Eng.	51	0	51	0	0	0	0	0	0	51	0	51
10	632 Contractual Services - Acct.	271	0	271	0	0	0	0	0	0	271	0	271
11	633 Contractual Services - Legal	163	0	163	0	0	0	0	0	0	163	0	163
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,481	323	1,804	1,060	127	1,187	0	0	0	421	196	617
14	641 Rental of Real Building/Real Property	242	38	280	0	0	0	0	0	0	242	38	280
15	642 Rental of Equipment	15	7	22	4	0	4	0	0	0	11	7	18
16	650 Transportation Expense	1,792	18	1,810	1,578	0	1,578	95	12	107	118	6	124
17	656 Insurance - Vehicle	186	0	186	0	0	0	0	0	0	186	0	186
18	657 Insurance - General Liability	382	79	461	0	0	0	0	0	0	382	79	461
19	658 Insurance - Workman's Comp (2)	301	4	305	144	0	144	43	2	46	114	1	115
20	659 Insurance - Other	38	0	38	0	0	0	0	0	0	38	0	38
21	660 Advertising Expense	41	37	79	0	0	0	0	0	0	41	37	79
22	666 Reg. Comm. Exp. - Rate Case Amort.	1,121	0	1,121	0	0	0	0	0	0	1,121	0	1,121
23	667 Reg. Comm. Exp. - Other	90	0	90	0	0	0	0	0	0	90	0	90
24	670 Bad Debt Expense	332	36	367	0	0	0	332	36	367	0	0	0
25	675 Miscellaneous Expenses	3,055	264	3,319	344	0	344	832	48	880	1,879	216	2,095
26	TOTAL WATER O & M EXPENSES	41,495	1,766	43,262	23,026	130	23,156	4,612	410	5,022	13,857	1,226	15,084

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) TOTAL O & M (.1 - .8) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	1,460	1,344	1,546	1,489	1,504	1,483	1,477	1,476	1,443	1,486	1,437	1,467	17,611	1,179	18,790
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	365	336	386	372	376	370	369	369	361	371	359	367	4,401	85	4,486
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	220	219	220	220	220	220	220	220	220	220	220	220	2,640	(185)	2,455
6	616.1-.8 Fuel for Power Production	0	102	0	0	0	102	0	0	102	0	0	0	306	0	306
7	618.1-.8 Chemicals	214	214	214	214	214	214	214	214	214	214	214	128	2,484	(198)	2,286
8	620.1-.8 Materials & Supplies	722	77	858	244	676	196	323	191	826	262	57	58	4,492	79	4,571
9	631.1-.8 Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	51	0	51
10	632.1-.8 Contractual Services - Acct.	22	21	23	23	23	23	23	23	22	23	22	22	271	0	271
11	633.1-.8 Contractual Services - Legal	13	13	14	14	14	14	14	14	14	14	13	14	163	0	163
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	69	376	67	72	71	69	75	381	75	75	74	75	1,481	323	1,804
14	641.1-.8 Rental of Real Building/Real Property	20	19	21	21	20	20	20	20	20	21	20	20	242	38	280
15	642.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	15	7	22
16	650.1-.8 Transportation Expense	149	148	150	150	150	149	150	150	149	150	149	149	1,792	18	1,810
17	656.1-.8 Insurance - Vehicle	15	15	16	16	16	15	16	16	15	16	15	15	186	0	186
18	657.1-.8 Insurance - General Liability	31	30	33	33	32	32	32	32	32	32	31	32	382	79	461
19	658.1-.8 Insurance - Workman's Comp (2)	25	23	26	25	26	25	25	25	25	25	25	25	301	4	305
20	659.1-.8 Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	38	0	38
21	660.1-.8 Advertising Expense	3	3	4	4	3	3	3	3	3	4	3	3	41	37	78
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	92	88	96	96	94	93	94	94	93	95	92	93	1,121	0	1,121
23	667.1-.8 Reg. Comm. Exp. - Other	7	7	8	8	8	7	8	8	7	8	7	7	90	0	90
24	670.1-.8 Bad Debt Expense	28	25	28	28	28	28	28	28	27	28	27	28	332	36	368
25	675.1-.8 Miscellaneous Expenses	261	242	283	263	263	264	248	248	244	251	242	245	3,055	264	3,319
26	TOTAL WATER O & M EXPENSES	3,726	3,312	4,001	3,299	3,746	3,339	3,348	3,520	3,902	3,304	3,017	2,978	41,495	1,766	43,261

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	702	627	762	708	731	719	702	703	683	705	684	701	8,427	402	8,829
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	175	157	190	177	183	180	176	176	171	176	171	175	2,106	0	2,106
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	210	210	210	210	210	210	210	210	210	210	210	210	2,520	(200)	2,320
6	616.1-.6 Fuel for Power Production	0	102	0	0	0	102	0	0	102	0	0	0	306	0	306
7	618.1-.6 Chemicals	214	214	214	214	214	214	214	214	214	214	214	128	2,484	(198)	2,286
8	620.1-.6 Materials & Supplies	686	43	821	206	639	161	286	154	790	225	21	21	4,053	0	4,053
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	35	343	31	36	36	34	40	346	40	40	40	40	1,060	127	1,187
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	1	0	0	0	0	0	0	0	0	0	4	0	4
16	650.1-.6 Transportation Expense	132	132	132	132	132	132	132	132	132	132	132	132	1,578	0	1,578
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	12	11	13	12	12	12	12	12	12	12	12	12	144	0	144
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	38	30	51	33	35	39	20	20	19	21	20	19	344	0	344
26	**TOTAL WATER DIRECT O & M EXPENSES**	2,204	1,867	2,424	1,728	2,191	1,803	1,792	1,966	2,373	1,735	1,503	1,439	23,026	130	23,156

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 4 0f 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	212	193	214	213	213	210	216	214	209	217	209	214	2,534	262	2,796
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	53	48	54	53	53	53	54	53	52	54	52	53	633	35	669
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	11	10	11	11	11	11	12	11	11	12	11	11	135	14	149
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	8	7	8	8	8	8	8	8	8	8	8	8	95	12	107
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	4	3	4	4	4	4	4	4	4	4	4	4	43	2	46
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	28	25	28	28	28	28	28	28	27	28	27	28	332	36	367
25	675.7 Miscellaneous Expenses	69	63	70	70	70	69	71	70	68	71	69	70	832	48	880
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	385	352	390	387	388	383	394	390	380	394	380	389	4,612	410	5,022

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No.	Account Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	547	525	570	568	560	553	558	559	552	564	544	552	6,651	515	7,166
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	137	131	142	142	140	138	139	140	138	141	136	138	1,662	50	1,712
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	9	9	10	10	9	9	9	9	9	9	9	9	112	15	127
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	25	24	26	26	26	25	26	26	25	26	25	25	305	65	370
9	631.8	Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	51	0	51
10	632.8	Contractual Services - Acct.	22	21	23	23	23	23	23	23	22	23	22	22	271	0	271
11	633.8	Contractual Services - Legal	13	13	14	14	14	14	14	14	14	14	13	14	163	0	163
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	35	33	36	36	35	35	35	35	35	36	34	35	421	196	617
14	641.8	Rental of Real Building/Real Property	20	19	21	21	20	20	20	20	20	21	20	20	242	38	280
15	642.8	Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	11	7	18
16	650.8	Transportation Expense	10	9	10	10	10	10	10	10	10	10	10	10	118	6	124
17	656.8	Insurance - Vehicle	15	15	16	16	16	15	16	16	15	16	15	15	186	0	186
18	657.8	Insurance - General Liability	31	30	33	33	32	32	32	32	32	32	31	32	382	79	461
19	658.8	Insurance - Workman's Comp (2)	9	9	10	10	10	9	10	10	9	10	9	9	114	1	115
20	659.8	Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	38	0	38
21	660.8	Advertising Expense	3	3	4	4	3	3	3	3	3	4	3	3	41	37	79
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	92	88	96	96	94	93	94	94	93	95	92	93	1,121	0	1,121
23	667.8	Reg. Comm. Exp. - Other	7	7	8	8	8	7	8	8	7	8	7	7	90	0	90
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	154	148	161	161	158	156	158	158	156	159	154	156	1,879	216	2,095
26		**TOTAL WATER ALLOCATED A & G EXPENSES**	1,139	1,093	1,187	1,184	1,167	1,152	1,163	1,164	1,150	1,175	1,133	1,150	13,857	1,226	15,084

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross f[illegible]ue to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewit Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	17,534	1,029	(952)	17,611	0	224	116	0	0	839	1,179	18,790
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	4,354	47	0	4,401	0	56	29	0	0	0	85	4,486
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	2,653	0	(12)	2,640	0	15	0	0	(200)	0	(185)	2,455
6	616.1-.8 Fuel for Power Production	300	6	0	306	0	0	0	0	0	0	0	306
7	618.1-.8 Chemicals	2,436	48	0	2,484	0	0	0	0	(198)	0	(198)	2,286
8	620.1-.8 Materials & Supplies	4,451	87	(45)	4,492	0	27	38	14	0	0	79	4,572
9	631.1-.8 Contractual Services - Eng.	55	1	(5)	51	0	0	0	0	0	0	0	51
10	632.1-.8 Contractual Services - Acct.	293	6	(28)	271	0	0	0	0	0	0	0	271
11	633.1-.8 Contractual Services - Legal	177	3	(17)	163	0	0	0	0	0	0	0	163
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	1,496	29	(44)	1,481	0	70	127	127	0	0	323	1,804
14	641.1-.8 Rental of Real Building/Real Property	262	5	(25)	242	0	38	0	0	0	0	38	280
15	642.1-.8 Rental of Equipment	15	0	(1)	15	0	6	1	0	0	0	7	22
16	650.1-.8 Transportation Expense	1,779	35	(22)	1,792	0	18	0	0	0	0	18	1,810
17	656.1-.8 Insurance - Vehicle	201	4	(19)	186	0	0	0	0	0	0	0	186
18	657.1-.8 Insurance - General Liability	413	8	(40)	382	0	79	0	0	0	0	79	461
19	658.1-.8 Insurance - Workman's Comp (2)	314	(13)	0	301	0	4	0	0	0	0	4	305
20	659.1-.8 Insurance - Other	41	1	(4)	38	0	0	0	0	0	0	0	38
21	660.1-.8 Advertising Expense	45	1	(4)	41	0	0	37	0	0	0	37	79
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	742	0	379	1,121	0	0	0	0	0	0	0	1,121
23	667.1-.8 Reg. Comm. Exp. - Other	100	0	(9)	90	0	0	0	0	0	0	0	90
24	670.1-.8 Bad Debt Expense	359	0	(27)	332	0	36	0	0	0	0	36	367
25	675.1-.8 Miscellaneous Expenses	3,272	64	(281)	3,055	0	125	139	0	0	0	264	3,319
26	**TOTAL WATER O & M EXPENSES**	41,292	1,361	(1,158)	41,495	0	697	487	141	(398)	839	1,766	43,262

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Putnam / Intertachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No.	and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	7,959	467	0	8,427	0	0	0	0	0	402	402	8,829
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	1,977	129	0	2,106	0	0	0	0	0	0	0	2,106
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	2,520	0	0	2,520	0	0	0	0	(200)	0	(200)	2,320
6	616.1-.6	Fuel for Power Production	300	6	0	306	0	0	0	0	0	0	0	306
7	618.1-.6	Chemicals	2,436	48	0	2,484	0	0	0	0	(198)	0	(198)	2,286
8	620.1-.6	Materials & Supplies	3,975	78	0	4,053	0	0	0	0	0	0	0	4,053
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	1,040	20	(0)	1,060	0	0	0	127	0	0	127	1,167
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	3	0	0	4	0	0	0	0	0	0	0	4
16	650.1-.6	Transportation Expense	1,548	30	(0)	1,578	0	0	0	0	0	0	0	1,578
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	142	2	0	144	0	0	0	0	0	0	0	144
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	337	7	0	344	0	0	0	0	0	0	0	344
26		TOTAL WATER DIRECT O & M EXPENSES	22,238	786	1	23,026	0	0	0	127	(398)	402	130	23,156

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES											
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	2,641	155	(263)	2,534	0	141	0	0	0	121	262	2,796
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	656	(23)	0	633	0	35	0	0	0	0	35	669
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	9	0	(1)	8	0	0	0	0	0	0	0	8
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	146	3	(14)	135	0	14	0	0	0	0	14	149
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	103	2	(10)	95	0	12	0	0	0	0	12	107
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	47	(4)	0	43	0	2	0	0	0	0	2	46
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	359	0	(27)	332	0	36	0	0	0	0	36	367
25	675.7	Miscellaneous Expenses	900	18	(86)	832	0	48	0	0	0	0	48	880
26		**TOTAL WATER O & M EXPENSES**	4,862	151	(401)	4,612	0	289	0	0	0	121	410	5,022

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	6,934	407	(690)	6,651	0	83	116	0	0	317	515	7,166
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	1,722	(60)	0	1,662	0	21	29	0	0	0	50	1,712
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	123	0	(12)	112	0	15	0	0	0	0	15	127
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	330	6	(32)	305	0	13	38	14	0	0	65	370
9	631.8	Contractual Services - Eng.	55	1	(5)	51	0	0	0	0	0	0	0	51
10	632.8	Contractual Services - Acct.	293	6	(28)	271	0	0	0	0	0	0	0	271
11	633.8	Contractual Services - Legal	177	3	(17)	163	0	0	0	0	0	0	0	163
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	456	9	(44)	421	0	70	127	0	0	0	196	617
14	641.8	Rental of Real Building/Real Property	262	5	(25)	242	0	38	0	0	0	0	38	280
15	642.8	Rental of Equipment	12	0	(1)	11	0	6	1	0	0	0	7	18
16	650.8	Transportation Expense	128	3	(12)	118	0	6	0	0	0	0	6	124
17	656.8	Insurance - Vehicle	201	4	(19)	186	0	0	0	0	0	0	0	186
18	657.8	Insurance - General Liability	413	8	(40)	382	0	79	0	0	0	0	79	461
19	658.8	Insurance - Workman's Comp (2)	124	(10)	0	114	0	1	0	0	0	0	1	115
20	659.8	Insurance - Other	41	1	(4)	38	0	0	0	0	0	0	0	38
21	660.8	Advertising Expense	45	1	(4)	41	0	0	37	0	0	0	37	79
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	742	0	379	1,121	0	0	0	0	0	0	0	1,121
23	667.8	Reg. Comm. Exp. - Other	100	0	(9)	90	0	0	0	0	0	0	0	90
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	2,034	40	(195)	1,879	0	77	139	0	0	0	216	2,095
26		**TOTAL WATER O & M EXPENSES**	14,192	424	(758)	13,857	0	408	487	14	0	317	1,226	15,084

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	Account No. and Name		(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) (3 - 2) Difference Amount	(4) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees	17,534	18,790	1,256	7.16%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	4,355	4,486	131	3.01%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	2,653	2,455	(198)	(7.46%)
6	616.1-.8	Fuel for Power Production	300	306	6	2.00%
7	618.1-.8	Chemicals	2,436	2,286	(150)	(6.16%)
8	620.1-.8	Materials & Supplies	4,451	4,572	121	2.72%
9	631.1-.8	Contractual Services - Eng.	55	51	(4)	(7.24%)
10	632.1-.8	Contractual Services - Acct.	293	271	(22)	(7.50%)
11	633.1-.8	Contractual Services - Legal	177	163	(13)	(7.36%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	1,496	1,804	309	20.66%
14	641.1-.8	Rental of Real Building/Real Property	262	280	18	6.87%
15	642.1-.8	Rental of Equipment	15	22	7	46.67%
16	650.1-.8	Transportation Expense	1,779	1,810	30	1.69%
17	656.1-.8	Insurance - Vehicle	201	186	(15)	(7.46%)
18	657.1-.8	Insurance - General Liability	413	461	48	11.62%
19	658.1-.8	Insurance - Workman's Comp	313	305	(8)	(2.55%)
20	659.1-.8	Insurance - Other	41	38	(3)	(7.31%)
21	660.1-.8	Advertising Expense	45	79	34	75.97%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	742	1,121	379	51.09%
23	667.1-.8	Reg. Comm. Exp. - Other	100	90	(9)	(9.04%)
24	670.1-.8	Bad Debt Expense	359	367	8	2.23%
25	675.1-.8	Miscellaneous Expenses	3,272	3,319	47	1.44%
26	**TOTAL WATER O & M EXPENSES**		41,291	43,262	1,972	4.78%
27	**TOTAL (LESS ACCTS 666 & 667)**		40,450	42,051	1,602	3.96%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	Account No. and Name		(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6	Salaries & Wages - Employees		7,959	8,829	870	10.93%
2	603.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits		1,977	2,106	129	6.53%
4	610.1-.6	Purchased Water		0	0	0	0.00%
5	615.1-.6	Purchased Power		2,520	2,320	(200)	(7.94%)
6	616.1-.6	Fuel for Power Production		300	306	6	2.00%
7	618.1-.6	Chemicals		2,436	2,286	(150)	(6.16%)
8	620.1-.6	Materials & Supplies		3,975	4,053	78	1.96%
9	631.1-.6	Contractual Services - Eng.		0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.		0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal		0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%
13	635.1-.6	Contractual Services - Other		1,040	1,187	147	14.13%
14	641.1-.6	Rental of Real Building/Real Property		0	0	0	0.00%
15	642.1-.6	Rental of Equipment		3	4	1	33.33%
16	650.1-.6	Transportation Expense		1,548	1,578	30	1.94%
17	656.1-.6	Insurance - Vehicle		0	0	0	0.00%
18	657.1-.6	Insurance - General Liability		0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp		142	144	2	1.41%
20	659.1-.6	Insurance - Other		0	0	0	0.00%
21	660.1-.6	Advertising Expense		0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%
24	670.1-.6	Bad Debt Expense		0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses		337	344	7	2.08%
26	**TOTAL WATER O & M EXPENSES**			22,237	23,156	920	4.14%
27	**TOTAL (LESS ACCTS 666 & 667)**			22,237	23,156	920	4.14%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	Account No. and Name		Interim Test Year Ended 12/31/95 (2)	Final Test Year Ended 12/31/96 (3)	Difference (4) (3 - 2) Amount	Difference (5) (4 / 2) %
1	601.7	Salaries & Wages - Employees	2,641	2,796	154	5.83%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	656	669	13	1.98%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	9	8	(1)	(10.91%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	146	149	3	2.06%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	103	107	4	3.88%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	47	46	(2)	(4.23%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	359	367	8	2.23%
25	675.7	Miscellaneous Expenses	900	880	(21)	(2.33%)
26	**TOTAL WATER O & M EXPENSES**		4,862	5,022	158	3.25%
27	**TOTAL (LESS ACCTS 666 & 667)**		4,862	5,022	158	3.25%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	6,934	7,166	232	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	1,722	1,712	(10)	(0.58%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	123	127	4	3.24%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	330	370	40	12.12%
9	631.8	Contractual Services - Eng.	55	51	(4)	(7.24%)
10	632.8	Contractual Services - Acct.	293	271	(22)	(7.50%)
11	633.8	Contractual Services - Legal	177	163	(13)	(7.36%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	456	617	162	35.55%
14	641.8	Rental of Real Building/Real Property	262	280	18	6.87%
15	642.8	Rental of Equipment	12	18	6	50.00%
16	650.8	Transportation Expense	128	124	(4)	(3.12%)
17	656.8	Insurance - Vehicle	201	186	(15)	(7.46%)
18	657.8	Insurance - General Liability	413	461	48	11.62%
19	658.8	Insurance - Workman's Comp	124	115	(9)	(7.26%)
20	659.8	Insurance - Other	41	38	(3)	(7.31%)
21	660.8	Advertising Expense	45	79	34	75.97%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	742	1,121	379	51.09%
23	667.8	Reg. Comm. Exp. - Other	100	90	(9)	(9.04%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	2,034	2,095	61	3.00%
26		**TOTAL WATER O & M EXPENSES**	14,192	15,084	895	6.31%
27		**TOTAL (LESS ACCTS 666 & 667)**	13,350	13,873	525	3.93%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecania, et al.	Kenneth Hoffman	$180	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	5	
51	Marco Island	Docket No. 920655-WS	$106,820	210	
52	GIGA	Docket No. 920199-WS	$677,601	1,332	
53	Lehigh	Docket No. 911188-WS	$67,100	132	
54			854,174	1,679	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	1,956	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	849	
58			1,427,241	2,805	
59	Total Projected Rate Case Expense		2,281,415	4,484	
60	Annual Amortization		$570,354	$1,121	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	246	
64	% of Total		100.000000%	0.196561%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,276	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

ALLOCATION OF EXPENSES - 1996

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**										
2	301.1	Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1	Franchise	53	40	2.50%	1	0	1	0.00%	0	1
4	339.1	Other Plant & Misc.	177	25	4.00%	7	0	7	0.00%	0	7
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2	Land & Land Rights	58	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	6,213	33	3.03%	188	0	188	43.70%	82	106
8	305.2	Collect. & Impound.	1,647	50	2.00%	33	0	33	43.70%	14	19
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	43.70%	0	0
10	307.2	Wells & Springs	6,189	30	3.33%	206	0	206	43.70%	90	116
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	43.70%	0	0
12	309.2	Supply Mains	49	35	2.86%	1	0	1	43.70%	0	1
13	310.2	Power Generation Equpi.	22,656	20	5.00%	1,133	0	1,133	0.00%	0	1,133
14	311.2	Pumping Equipment	18,411	20	5.00%	921	0	921	43.70%	402	519
15	339.2	Other Plant & Misc.	(22)	25	4.00%	(1)	0	(1)	0.00%	0	(1)
16	**WATER TREATMENT PLANT**										
17	303.3	Land & Land Rights	3,429	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	14,379	33	3.03%	436	0	436	0.00%	0	436
19	320.3	Water Treatment Equip.	12,131	22	4.55%	552	0	552	0.00%	0	552
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	589	25	4.00%	24	0	24	0.00%	0	24
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4	Land & Land Rights	3	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	1	33	3.03%	0	0	0	0.00%	0	0
25	330.4	Distr. Reservoirs	11,904	37	2.70%	321	0	321	0.00%	0	321
26	331.4	Transmission & Distribution	59,291	43	2.33%	1,381	0	1,381	43.70%	603	778
27	333.4	Services	9,667	40	2.50%	242	0	242	0.00%	0	242
28	334.4	Meters & Meter Installation	22,342	20	5.00%	1,117	0	1,117	0.00%	0	1,117
29	335.4	Hydrants	568	45	2.22%	13	0	13	0.00%	0	13
30	339.4	Other Plant & Misc.	2,928	25	4.00%	117	0	117	0.00%	0	117
31	**GENERAL PLANT**										
32	303.5	Land & Land Rights	703	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	7,164	40	2.50%	179	0	179	0.00%	0	179
34	340.5	Office Furniture & Equipment	4,427	15	6.67%	295	0	295	0.00%	0	295
35	340.51	Computer Equipment	11,785	6	16.67%	1,965	0	1,965	0.00%	0	1,965
36	341.5	Transportation Equipment	6,799	6	16.67%	1,133	0	1,133	0.00%	0	1,133
37	342.5	Stores Equipment	64	18	5.56%	4	0	4	0.00%	0	4
38	343.5	Tools, Shop & Garage	2,468	16	6.25%	154	0	154	0.00%	0	154
39	344.5	Laboratory Equipment	2,238	15	6.67%	149	0	149	0.00%	0	149
40	345.5	Power Operated Equipment	2,826	12	8.33%	235	0	235	0.00%	0	235
41	346.5	Communication Equipment	1,282	10	10.00%	128	0	128	0.00%	0	128
42	347.5	Miscellaneous Equipment	577	15	6.67%	38	0	38	0.00%	0	38
43	348.5	Other Tangible Plant	1,085	10	10.00%	109	0	109	0.00%	0	109
44		**INTANGIBLE PLANT**	230		3.48%	8	0	8	0.00%	0	8
45		**SUPPLY & PUMPING**	55,202		4.49%	2,481	0	2,481	23.70%	588	1,893
46		**WATER TREATMENT PLANT**	30,529		3.31%	1,012	0	1,012	0.00%	0	1,012
47		**TRANSMISSION & DISTRIBUTION**	106,704		2.99%	3,191	0	3,191	18.90%	603	2,588
48		**GENERAL PLANT**	41,418		10.60%	4,389	0	4,389	0.00%	0	4,389
49		**TOTAL DEPRECIATION EXPENSE**	234,082		4.73%	11,081	0	11,081	10.75%	1,191	9,890
50		**LESS: AMORTIZATION OF CIAC**				(1,257)	0	(1,257)		(132)	(1,125)
51		**NET DEPRECIATION EXPENSE - WATER**				9,824	0	9,824		1,059	8,765

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

6/16/95 9:26 AM B13W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	181	4.05%	7	0	7	0.00%	0	7
2	Line/Main Extension Fees	8,143	2.41%	196	0	196	0.00%	0	196
3	Meter Installation Fees	6,741	5.00%	337	0	337	0.00%	0	337
4	Contributed Lines	28,930	2.41%	697	0	697	18.90%	132	565
5	Contributed Property Other Than Lines	0	3.54%	0	0	0	23.70%	0	0
6	Service Installation Fees	808	2.50%	20	0	20	0.00%	0	20
7	TOTAL WATER CIAC AMORT. EXP.	44,803		1,257	0	1,257		132	1,125

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

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	6,213	188	3.03%
3	305.2 Collecting & Impounding reservoirs	1,647	33	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	6,189	206	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	49	1	2.04%
8	310.2 Power Generation Equipment	22,656	1,133	5.00%
9	311.2 Pumping Equipment	18,411	921	5.00%
10	339.2 Other Plant & Miscellaneous	(22)	(1)	4.55%
11	304.3 Structures & Improvements	14,379	436	3.03%
12	320.3 Water Treatment Equipment	12,131	552	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	589	24	4.07%
15	330.4 Distribution Reservoirs	11,904	321	2.70%
16	**COMPOSITE RATE**	94,147	3,814	4.05%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	1	0	0.00%
19	331.4 Transmission & Distribution	59,291	1,381	2.33%
20	335.4 Hydrants	568	13	2.29%
21	339.4 Other Plant & Miscellaneous	2,928	117	4.00%
22	**COMPOSITE RATE**	62,788	1,511	2.41%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	22,342	1,117	5.00%
25	**COMPOSITE RATE**	22,342	1,117	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	9,667	242	2.50%
28	**COMPOSITE RATE**	9,667	242	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	94,147	3,814	4.05%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	62,788	1,511	2.41%
32	Meter Installation Fees (Line 25)	22,342	1,117	5.00%
33	Service Installation Fees (Line 28)	9,667	242	2.50%
34	**COMPOSITE RATE**	188,944	6,684	3.54%

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	1,434	0	1,434	B-4(W)	
2	PAYROLL TAXES: (8.0%)	1,409	94	1,503	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL PAYROLL TAXES	1,409	94	1,503		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	3,688	0	3,688		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	3,688	0	3,688		
10	Non-used & Useful Percent			17.14%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(632)	(632)		
12	TOTAL USED & USEFUL REAL EST. TAXES	3,688	(632)	3,056		
13	OTHER:	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	TOTAL OTHER	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME)	6,531	(538)	5,994		B-1(W)1/3,2/3

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

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

Line No.	(1) ITEM	(2) Per Books	(3) 1996 INCOME TAXES Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	31,871	0	31,871	B-4(W)
3	Less:				
4	O & M Expenses	41,495	1,766	43,262	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	8,765	0	8,765	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	6,531	(538)	5,994	B-15(W)
8	Pre-Tax Operating Expenses	56,791	1,229	58,020	
9	**PRE-TAX OPERATING INCOME**	(24,920)	(1,229)	(26,149)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(24,920)	(1,229)	(26,149)	
12	Less:				
13	Interest Expense:				
14	Rate Base	126,982	759	127,741	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	6,717	40	6,757	C-3
17	Net Taxable Income (L11 - L16)	(31,637)	(1,269)	(32,906)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(12,204)	(489)	(12,694)	
20	Less:				
21	Parent Debt Adjustment	355	0	355	C-1(W)
22	Investment Tax Credit	50	0	50	C-7(W)
23	**TOTAL INCOME TAXES**	(12,609)	(489)	(13,099)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	10.75%	0.00%	10.75%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

THIS PAGE INTENTIONALLY LEFT BLANK

SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	46,308	0	46,308	A-5 (W)
2	Utility Land & Land Rights	583	0	583	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(19,950)	0	(19,950)	A-9 (W)
6	CIAC	(13,864)	0	(13,864)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	6,878	0	6,878	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(847)	0	(847)	Vol. II
13	Deferred Taxes	(547)	0	(547)	C-7 (W)
14	Working Capital Allowance	4,906	0	4,906	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	23,466	0	23,466	

6/15/95 8:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	A. UTILITY PLANT IN SERVICE:			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	B. UTILITY LAND & LAND RIGHTS:			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	C. NON-USED AND USEFUL:			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	D. CONSTRUCTION WORK IN PROGRESS:			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	E. ACCUMULATED DEPRECIATION:			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	F. CIAC:			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	SUBTOTAL	0	0	

6/15/95 8:21 AM A03W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

6/15/95 8:22 AM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		31,759
10	Utility Adjustment to ordered balance (1)		6,213
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	12/31/92 Balance		37,972
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	591
21	1993 Net Additions		591
22	12/31/93 Balance		38,563
23			
24			
25	1994 Additions		3,839
26	1994 Retirements		505
27	1994 Adjustments		0
28	1994 Net Additions		3,334
29	12/31/94 Balance		41,897
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(136)
32	1995 Additions		4,557
33	1995 Retirements		188
34	1995 Adjustments		0
35	1995 Net Additions		4,369
36	12/31/95 Balance		46,130
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(1,273)
39	1996 Additions		3,720
40	1996 Retirements		14
41	1996 Adjustments		0
42	1996 Net Additions		3,706
43	12/31/96 Balance		48,562

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions 12/31/95 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	199	0	0	0	199	0	199	199	0	199
4	339.1 Other Plant & Miscellaneous	72	0	0	0	72	0	72	72	0	72
5	SOURCE OF SUPPLY & PUMPING										
6	303.2 Land & Land Rights	28	0	0	0	28	0	28	28	0	28
7	304.2 Structures & Improvements	56	0	0	0	56	0	56	56	0	56
8	305.2 Collecting & Impounding reservoirs	9	0	0	0	9	0	9	9	0	9
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	105	0	0	0	105	0	105	105	0	105
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,591	0	0	0	1,591	0	1,591	1,591	0	1,591
13	310.2 Power Generation Equipment	11	0	0	0	11	0	11	11	0	11
14	311.2 Pumping Equipment	3,436	0	0	0	3,436	0	3,436	3,436	0	3,436
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	230	0	0	0	230	0	230	230	0	230
18	304.3 Structures & Improvements	160	0	0	0	160	0	160	160	0	160
19	320.3 Water Treatment Equipment	349	0	0	0	349	0	349	349	0	349
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	541	0	541	541	0	541	271	0	271
22	TRANSMISSION & DISTRIBUTION										
23	303.4 Land & Land Rights	2	0	0	0	2	0	2	2	0	2
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	109	0	0	0	109	0	109	109	0	109
26	331.4 Transmission & Distribution	12,041	0	0	0	12,041	0	12,041	12,041	0	12,041
27	333.4 Services	1,744	505	0	505	2,250	0	2,250	1,997	0	1,997
28	334.4 Meters & Meter Installation	6,641	948	0	948	7,589	0	7,589	7,115	0	7,115
29	335.4 Hydrants	80	0	0	0	80	0	80	80	0	80
30	339.4 Other Plant & Miscellaneous	4	0	0	0	4	0	4	4	0	4
31	GENERAL PLANT										
32	303.5 Land & Land Rights	323	0	0	0	323	0	323	323	0	323
33	304.5 Structures & Improvements	3,282	28	(14)	13	3,295	0	3,295	3,291	0	3,291
34	340.5 Office Furniture & Equipment	2,034	0	0	0	2,034	0	2,034	2,034	0	2,034
35	340.51 Computer Equipment	4,791	1,028	0	1,028	5,819	0	5,819	5,414	0	5,414
36	341.5 Transportation Equipment	3,040	138	0	138	3,178	0	3,178	3,123	0	3,123
37	342.5 Stores Equipment	29	0	0	0	29	0	29	29	0	29
38	343.5 Tools, Shop & Garage Equipment	1,108	42	0	42	1,150	0	1,150	1,134	0	1,134
39	344.5 Laboratory Equipment	1,008	33	0	33	1,041	0	1,041	1,028	0	1,028
40	345.5 Power Operated Equipment	1,021	458	0	458	1,479	0	1,479	1,298	0	1,298
41	346.5 Communication Equipment	589	0	0	0	589	0	589	589	0	589
42	347.5 Miscellaneous Equipment	265	0	0	0	265	0	265	265	0	265
43	348.5 Other Tangible Plant	499	0	0	0	499	0	499	499	0	499
44	INTANGIBLE PLANT	271	0	0	0	271	0	271	271	0	271
45	SUPPLY & PUMPING	5,236	0	0	0	5,236	0	5,236	5,236	0	5,236
46	WATER TREATMENT PLANT	739	541	0	541	1,281	0	1,281	1,010	0	1,010
47	TRANSMISSION & DISTRIBUTION	20,621	1,453	0	1,453	22,075	0	22,075	21,348	0	21,348
48	GENERAL PLANT	17,989	1,726	(14)	1,711	19,700	0	19,700	19,025	0	19,025
49	TOTAL PLANT IN SERVICE	44,656	3,720	(14)	3,706	48,362	0	48,362	46,890	0	46,890
50	LAND & LAND RIGHTS	583	0	0	0	583	0	583	583	0	583
51	TOTAL PIS LESS LAND	44,273	3,720	(14)	3,706	47,979	0	47,979	46,308	0	46,308

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	199	199	199	199	199	199	199	199	199	199	199	199	199	0	199
4	339.1 Other Plant & Miscellaneous	72	72	72	72	72	72	72	72	72	72	72	72	72	0	72
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	28	28	28	28	28	28	28	28	28	28	28	28	28	0	28
7	304.2 Structures & Improvements	56	56	56	56	56	56	56	56	56	56	56	56	56	0	56
8	305.2 Collecting & Impounding reservoirs	9	9	9	9	9	9	9	9	9	9	9	9	9	0	9
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	105	105	105	105	105	105	105	105	105	105	105	105	105	0	105
11	309.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	0	1,591
13	310.2 Power Generation Equipment	11	11	11	11	11	11	11	11	11	11	11	11	11	0	11
14	311.2 Pumping Equipment	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	3,436	0	3,436
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	230	230	230	230	230	230	230	230	230	230	230	230	230	0	230
18	304.3 Structures & Improvements	160	160	160	160	160	160	160	160	160	160	160	160	160	0	160
19	320.3 Water Treatment Equipment	349	349	349	349	349	349	349	349	349	349	349	349	349	0	349
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	45	90	135	180	226	271	316	361	406	451	496	541	541	271
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	109	109	109	109	109	109	109	109	109	109	109	109	109	0	109
26	331.4 Transmission & Distribution	12,041	12,041	12,041	12,041	12,041	12,041	12,041	12,041	12,041	12,041	12,041	12,041	12,041	0	12,041
27	333.4 Services	1,744	1,766	1,828	1,871	1,913	1,955	1,997	2,039	2,081	2,123	2,165	2,207	2,250	505	1,997
28	334.4 Meters & Meter Installation	6,641	6,720	6,799	6,878	6,957	7,036	7,115	7,194	7,273	7,352	7,431	7,510	7,589	948	7,115
29	335.4 Hydrants	60	60	60	60	60	60	60	60	60	60	60	60	60	0	60
30	339.4 Other Plant & Miscellaneous	4	4	4	4	4	4	4	4	4	4	4	4	4	0	4
31	GENERAL PLANT															
32	303.5 Land & Land Rights	323	323	323	323	323	323	323	323	323	323	323	323	323	0	323
33	304.5 Structures & Improvements	3,282	3,288	3,294	3,296	3,296	3,297	3,295	3,296	3,296	3,289	3,290	3,293	3,295	13	3,291
34	340.5 Office Furniture & Equipment	2,034	2,034	2,034	2,034	2,034	2,034	2,034	2,034	2,034	2,034	2,034	2,034	2,034	0	2,034
35	340.51 Computer Equipment	4,791	5,199	5,231	5,315	5,331	5,348	5,448	5,485	5,482	5,566	5,647	5,735	5,819	1,028	5,414
36	341.5 Transportation Equipment	3,040	3,094	3,099	3,110	3,112	3,114	3,128	3,130	3,132	3,144	3,154	3,166	3,178	138	3,123
37	342.5 Stores Equipment	29	29	29	29	29	29	29	29	29	29	29	29	29	0	29
38	343.5 Tools, Shop & Garage Equipment	1,108	1,125	1,126	1,130	1,130	1,131	1,135	1,136	1,136	1,140	1,143	1,147	1,150	42	1,134
39	344.5 Laboratory Equipment	1,008	1,021	1,022	1,025	1,025	1,026	1,029	1,030	1,030	1,033	1,035	1,038	1,041	33	1,026
40	345.5 Power Operated Equipment	1,021	1,203	1,217	1,254	1,262	1,269	1,314	1,321	1,328	1,366	1,402	1,441	1,479	458	1,298
41	346.5 Communication Equipment	589	589	589	589	589	589	589	589	589	589	589	589	589	0	589
42	347.5 Miscellaneous Equipment	265	265	265	265	265	265	265	265	265	265	265	265	265	0	265
43	348.5 Other Tangible Plant	499	499	499	499	499	499	499	499	499	499	499	499	499	0	499
44	INTANGIBLE PLANT	271	271	271	271	271	271	271	271	271	271	271	271	271	0	271
45	SUPPLY & PUMPING	5,236	5,236	5,236	5,236	5,236	5,236	5,236	5,236	5,236	5,236	5,236	5,236	5,236	0	5,236
46	WATER TREATMENT PLANT	739	784	829	874	920	965	1,010	1,055	1,100	1,145	1,190	1,235	1,281	541	1,010
47	TRANSMISSION & DISTRIBUTION	20,621	20,742	20,864	20,985	21,106	21,227	21,348	21,469	21,590	21,711	21,832	21,954	22,075	1,453	21,348
48	GENERAL PLANT	17,989	18,573	18,726	18,867	18,695	18,923	19,077	19,105	19,133	19,274	19,410	19,559	19,700	1,711	19,025
49	TOTAL PLANT IN SERVICE	44,656	45,707	45,926	46,233	46,429	46,622	46,941	47,136	47,330	47,638	47,949	48,255	48,562	3,706	46,890
50	LAND & LAND RIGHTS	583	583	583	583	583	583	583	583	583	583	583	583	583	0	583
51	TOTAL PIS LESS LAND	44,273	45,124	45,343	45,651	45,846	46,039	46,359	46,553	46,747	47,055	47,367	47,672	47,979	3,706	46,308

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	45	45	45	45	45	45	45	45	45	45	45	45	541	271
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	42	42	42	42	42	42	42	42	42	42	42	42	505	253
28	334.4 Meters & Meter Installation	79	79	79	79	79	79	79	79	79	79	79	79	948	474
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	11	1	2	0	0	(12)	0	0	2	2	2	2	13	9
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	408	31	84	17	17	100	17	17	84	81	88	84	1,028	622
36	341.5 Transportation Equipment	55	4	11	2	2	13	2	2	11	11	12	11	136	84
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	17	1	3	1	1	4	1	1	3	3	4	3	42	25
39	344.5 Laboratory Equipment	13	1	3	1	1	3	1	1	3	3	3	3	33	20
40	345.5 Power Operated Equipment	182	14	37	7	7	44	7	7	37	36	39	37	458	277
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	45	45	45	45	45	45	45	45	45	45	45	45	541	271
47	TRANSMISSION & DISTRIBUTION	121	121	121	121	121	121	121	121	121	121	121	121	1,453	727
48	GENERAL PLANT	685	53	141	28	28	153	28	28	141	136	148	141	1,711	1,037
49	TOTAL NET ADDITIONS	851	219	307	194	194	319	194	194	307	303	315	307	3,708	2,035
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	851	219	307	194	194	319	194	194	307	303	315	307	3,708	2,035

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	45	45	45	45	45	45	45	45	45	45	45	45	541	271
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	42	42	42	42	42	42	42	42	42	42	42	42	505	253
28	334.4 Meters & Meter Installation	79	79	79	79	79	79	79	79	79	79	79	79	948	474
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	11	1	2	0	0	3	0	0	2	2	2	2	28	17
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	408	31	84	17	17	100	17	17	84	81	88	84	1,028	622
36	341.5 Transportation Equipment	55	4	11	2	2	13	2	2	11	11	12	11	136	84
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	17	1	3	1	1	4	1	1	3	3	4	3	42	25
39	344.5 Laboratory Equipment	13	1	3	1	1	3	1	1	3	3	3	3	33	20
40	345.5 Power Operated Equipment	182	14	37	7	7	44	7	7	37	36	39	37	456	277
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	45	45	45	45	45	45	45	45	45	45	45	45	541	271
47	TRANSMISSION & DISTRIBUTION	121	121	121	121	121	121	121	121	121	121	121	121	1,453	727
48	GENERAL PLANT	685	53	141	28	28	168	28	28	141	136	148	141	1,726	1,045
49	TOTAL GROSS ADDITIONS	851	219	307	194	194	334	194	194	307	303	315	307	3,720	2,043
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	851	219	307	194	194	334	194	194	307	303	315	307	3,720	2,043

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	14	0	0	0	0	0	0	14	8
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	14	0	0	0	0	0	0	14	8
49	TOTAL RETIREMENTS	0	0	0	0	0	14	0	0	0	0	0	0	14	8
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	0	0	0	0	0	14	0	0	0	0	0	0	14	8

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	199	0.00%	0
4	339.1 Other Plant & Miscellaneous	72	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	28	0.00%	0
7	304.2 Structures & Improvements	56	0.00%	0
8	305.2 Collecting & Impounding reservoirs	9	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	105	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	1,591	0.00%	0
13	310.2 Power Generation Equipment	11	0.00%	0
14	311.2 Pumping Equipment	3,436	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	230	0.00%	0
18	304.3 Structures & Improvements	160	0.00%	0
19	320.3 Water Treatment Equipment	349	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	271	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	2	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	109	0.00%	0
26	331.4 Transmission & Distribution	12,041	0.00%	0
27	333.4 Services	1,997	0.00%	0
28	334.4 Meters & Meter Installation	7,115	0.00%	0
29	335.4 Hydrants	80	0.00%	0
30	339.4 Other Plant & Miscellaneous	4	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	323	0.00%	0
33	304.5 Structures & Improvements	3,291	0.00%	0
34	340.5 Office Furniture & Equipment	2,034	0.00%	0
35	340.51 Computer Equipment	5,414	0.00%	0
36	341.5 Transportation Equipment	3,123	0.00%	0
37	342.5 Stores Equipment	29	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,134	0.00%	0
39	344.5 Laboratory Equipment	1,028	0.00%	0
40	345.5 Power Operated Equipment	1,298	0.00%	0
41	346.5 Communication Equipment	589	0.00%	0
42	347.5 Miscellaneous Equipment	265	0.00%	0
43	348.5 Other Tangible Plant	499	0.00%	0
44	INTANGIBLE PLANT	271	0.00%	0
45	SUPPLY & PUMPING	5,236	0.00%	0
46	WATER TREATMENT PLANT	1,010	0.00%	0
47	TRANSMISSION & DISTRIBUTION	21,348	0.00%	0
48	GENERAL PLANT	19,025	0.00%	0
49	TOTAL PLANT IN SERVICE	46,890	0.00%	0
50	LAND & LAND RIGHTS	583	0.00%	0
51	TOTAL PIS LESS LAND	46,308	0.00%	0

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	0	0	0	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	0	0	0	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	TOTAL WATER NON-USED & USEFUL	0	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		11,983
10	Utility Adjustment to ordered balance (1)		87
11	1992 Additions		928
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		928
15	12/31/92 Balance		12,978
16			
17			
18	1993 Additions		1,303
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	145
21	1993 Net Additions		1,448
22	12/31/93 Balance		14,425
23			
24			
25	1994 Additions		2,405
26	1994 Retirements		505
27	1994 Adjustments		0
28	1994 Net Additions		1,900
29	12/31/94 Balance		16,326
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(61)
32	1995 Additions		2,759
33	1995 Retirements		188
34	1995 Adjustments		0
35	1995 Net Additions		2,570
36	12/31/95 Balance		18,835
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(366)
39	1996 Additions		2,974
40	1996 Retirements		14
41	1996 Adjustments		0
42	1996 Net Additions		2,960
43	12/31/96 Balance		21,429

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

6/15/95 9:44 AM A08W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Net Additions	(4) Balance Per Books 12/31/96	(5) Utility Adjustments	(6) Adjusted Balance 12/31/96	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
				1996 ACCUMULATED DEPRECIATION			1996 AVERAGE BALANCE		
1	INTANGIBLE PLANT								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	25	5	30	0	30	28	0	28
4	339.1 Other Plant & Miscellaneous	18	3	21	0	21	20	0	20
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	11	2	13	0	13	12	0	12
8	305.2 Collecting & Impounding reservoirs	1	0	1	0	1	1	0	1
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	21	3	24	0	24	23	0	23
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	743	46	789	0	789	766	0	766
13	310.2 Power Generation Equipment	3	1	4	0	4	4	0	4
14	311.2 Pumping Equipment	625	172	797	0	797	711	0	711
15	339.2 Other Plant & Miscellaneous	(1)	0	(1)	0	(1)	(1)	0	(1)
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	32	5	37	0	37	35	0	35
19	320.3 Water Treatment Equipment	70	16	86	0	86	78	0	78
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	11	11	0	11	5	0	5
22	TRANSMISSION & DISTRIBUTION								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	21	3	24	0	24	23	0	23
26	331.4 Transmission & Distribution	5,124	281	5,405	0	5,405	5,265	0	5,265
27	333.4 Services	466	50	516	0	516	491	0	491
28	334.4 Meters & Meter Installation	2,732	356	3,088	0	3,088	2,910	0	2,910
29	335.4 Hydrants	10	2	12	0	12	11	0	11
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	742	68	809	0	809	775	0	775
34	340.5 Office Furniture & Equipment	937	136	1,073	0	1,073	1,005	0	1,005
35	340.51 Computer Equipment	2,200	902	3,102	0	3,102	2,651	0	2,651
36	341.5 Transportation Equipment	2,245	521	2,766	0	2,766	2,506	0	2,506
37	342.5 Stores Equipment	10	2	12	0	12	11	0	11
38	343.5 Tools, Shop & Garage Equipment	574	71	645	0	645	609	0	609
39	344.5 Laboratory Equipment	149	69	218	0	218	184	0	184
40	345.5 Power Operated Equipment	1,042	108	1,150	0	1,150	1,096	0	1,096
41	346.5 Communication Equipment	275	59	334	0	334	305	0	305
42	347.5 Miscellaneous Equipment	67	18	85	0	85	75	0	75
43	348.5 Other Tangible Plant	328	50	378	0	378	353	0	353
44	INTANGIBLE PLANT	43	8	51	0	51	47	0	47
45	SUPPLY & PUMPING	1,403	224	1,627	0	1,627	1,515	0	1,515
46	WATER TREATMENT PLANT	102	32	134	0	134	118	0	118
47	TRANSMISSION & DISTRIBUTION	8,353	692	9,045	0	9,045	8,699	0	8,699
48	GENERAL PLANT	8,569	2,004	10,572	0	10,572	9,570	0	9,570
49	TOTAL ACCUMULATED DEPRECIATION	18,470	2,960	21,429	0	21,429	19,950	0	19,950

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	25	25	25	25	25	25	30	30	30	30	30	30	30	5	28
4	339.1 Other Plant & Miscellaneous	18	18	18	18	18	18	21	21	21	21	21	21	21	3	20
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	11	11	11	11	11	11	13	13	13	13	13	13	13	2	12
8	305.2 Collecting & Impounding reservoirs	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	21	21	21	21	21	21	24	24	24	24	24	24	24	3	23
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	743	747	751	755	759	763	765	769	773	777	781	785	789	46	766
13	310.2 Power Generation Equipment	3	3	3	3	3	3	4	4	4	4	4	4	4	1	4
14	311.2 Pumping Equipment	625	639	653	667	681	695	713	727	741	755	769	783	797	172	711
15	339.2 Other Plant & Miscellaneous	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	(1)
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	32	32	32	32	32	32	37	37	37	37	37	37	37	5	35
19	320.3 Water Treatment Equipment	70	71	72	73	74	75	80	81	82	83	84	85	86	16	78
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1	2	3	4	5	5	6	7	8	9	10	11	11	5
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	21	21	21	21	21	21	24	24	24	24	24	24	24	3	23
26	331.4 Transmission & Distribution	5,124	5,147	5,170	5,193	5,216	5,239	5,267	5,290	5,313	5,336	5,359	5,382	5,405	281	5,295
27	333.4 Services	466	470	474	478	482	486	492	496	500	504	508	512	516	50	491
28	334.4 Meters & Meter Installation	2,732	2,762	2,792	2,822	2,852	2,882	2,908	2,938	2,968	2,998	3,028	3,058	3,088	356	2,910
29	335.4 Hydrants	10	10	10	10	10	10	12	12	12	12	12	12	12	2	11
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	742	749	756	763	770	777	787	774	781	788	795	802	809	68	775
34	340.5 Office Furniture & Equipment	937	948	959	970	981	992	1,007	1,018	1,029	1,040	1,051	1,062	1,073	136	1,005
35	340.51 Computer Equipment	2,200	2,275	2,350	2,425	2,500	2,575	2,652	2,727	2,802	2,877	2,952	3,027	3,102	902	2,651
36	341.5 Transportation Equipment	2,245	2,288	2,331	2,374	2,417	2,460	2,506	2,551	2,594	2,637	2,680	2,723	2,766	521	2,506
37	342.5 Stores Equipment	10	10	10	10	10	10	12	12	12	12	12	12	12	2	11
38	343.5 Tools, Shop & Garage Equipment	574	580	586	592	598	604	609	615	621	627	633	639	645	71	609
39	344.5 Laboratory Equipment	149	155	161	167	173	179	182	188	194	200	206	212	218	69	184
40	345.5 Power Operated Equipment	1,042	1,051	1,060	1,069	1,078	1,087	1,096	1,105	1,114	1,123	1,132	1,141	1,150	108	1,096
41	346.5 Communication Equipment	275	280	285	290	295	300	304	309	314	319	324	329	334	59	305
42	347.5 Miscellaneous Equipment	67	69	71	73	75	77	73	75	77	79	81	83	85	18	75
43	348.5 Other Tangible Plant	328	332	336	340	344	348	354	358	362	366	370	374	378	50	353
44	INTANGIBLE PLANT	43	43	43	43	43	43	51	51	51	51	51	51	51	8	47
45	SUPPLY & PUMPING	1,403	1,421	1,439	1,457	1,475	1,493	1,519	1,537	1,555	1,573	1,591	1,609	1,627	224	1,515
46	WATER TREATMENT PLANT	102	104	106	108	110	112	122	124	126	128	130	132	134	32	118
47	TRANSMISSION & DISTRIBUTION	8,353	8,410	8,467	8,524	8,581	8,638	8,703	8,760	8,817	8,874	8,931	8,988	9,045	692	8,899
48	GENERAL PLANT	8,569	8,737	8,905	9,073	9,241	9,409	9,566	9,732	9,900	10,068	10,236	10,404	10,572	2,004	9,570
49	TOTAL WATER ACCUM. DEPR.	18,470	18,715	18,960	19,205	19,450	19,695	19,959	20,204	20,449	20,694	20,939	21,184	21,429	2,960	19,950

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	5	0	0	0	0	0	0	5	3
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	3	0	0	0	0	0	0	3	2
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	2	0	0	0	0	0	0	2	1
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	3	0	0	0	0	0	0	3	2
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	4	4	4	4	4	2	4	4	4	4	4	4	46	23
13	310.2 Power Generation Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
14	311.2 Pumping Equipment	14	14	14	14	14	18	14	14	14	14	14	14	172	86
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	5	0	0	0	0	0	0	5	3
19	320.3 Water Treatment Equipment	1	1	1	1	1	5	1	1	1	1	1	1	16	8
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	0	1	1	1	1	1	1	11	5
22	TRANSMISSION & DISTRIBUTION														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	3	0	0	0	0	0	0	3	2
26	331.4 Transmission & Distribution	23	23	23	23	23	26	23	23	23	23	23	23	281	141
27	333.4 Services	4	4	4	4	4	6	4	4	4	4	4	4	50	25
28	334.4 Meters & Meter Installation	30	30	30	30	30	26	30	30	30	30	30	30	356	178
29	335.4 Hydrants	0	0	0	0	0	2	0	0	0	0	0	0	2	1
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	7	7	7	7	7	(9)	7	7	7	7	7	7	66	33
34	340.5 Office Furniture & Equipment	11	11	11	11	11	15	11	11	11	11	11	11	136	68
35	340.51 Computer Equipment	75	75	75	75	75	77	75	75	75	75	75	75	902	451
36	341.5 Transportation Equipment	43	43	43	43	43	48	43	43	43	43	43	43	521	261
37	342.5 Stores Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
38	343.5 Tools, Shop & Garage Equipment	6	6	6	6	6	5	6	6	6	6	6	6	71	35
39	344.5 Laboratory Equipment	6	6	6	6	6	3	6	6	6	6	6	6	69	34
40	345.5 Power Operated Equipment	9	9	9	9	9	9	9	9	9	9	9	9	108	54
41	346.5 Communication Equipment	5	5	5	5	5	4	5	5	5	5	5	5	59	29
42	347.5 Miscellaneous Equipment	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
43	348.5 Other Tangible Plant	4	4	4	4	4	6	4	4	4	4	4	4	50	25
44	INTANGIBLE PLANT	0	0	0	0	0	6	0	0	0	0	0	0	6	5
45	SUPPLY & PUMPING	18	18	18	18	18	26	18	18	18	18	18	18	224	113
46	WATER TREATMENT PLANT	2	2	2	2	2	10	2	2	2	2	2	2	32	16
47	TRANSMISSION & DISTRIBUTION	57	57	57	57	57	65	57	57	57	57	57	57	692	347
48	GENERAL PLANT	168	168	168	168	168	156	168	168	168	168	168	168	2,004	1,000
49	TOTAL NET ADDITIONS	245	245	245	245	245	265	245	245	245	245	245	245	2,960	1,481

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	5	0	0	0	0	0	0	5	3
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	3	0	0	0	0	0	0	3	2
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	2	0	0	0	0	0	0	2	1
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	3	0	0	0	0	0	0	3	2
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	4	4	4	4	4	2	4	4	4	4	4	4	46	23
13	310.2 Power Generation Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
14	311.2 Pumping Equipment	14	14	14	14	14	18	14	14	14	14	14	14	172	86
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	5	0	0	0	0	0	0	5	3
19	320.3 Water Treatment Equipment	1	1	1	1	1	5	1	1	1	1	1	1	16	8
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	0	1	1	1	1	1	1	11	5
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	3	0	0	0	0	0	0	3	2
26	331.4 Transmission & Distribution	23	23	23	23	23	26	23	23	23	23	23	23	281	141
27	333.4 Services	4	4	4	4	4	6	4	4	4	4	4	4	50	25
28	334.4 Meters & Meter Installation	30	30	30	30	30	26	30	30	30	30	30	30	356	178
29	335.4 Hydrants	0	0	0	0	0	2	0	0	0	0	0	0	2	1
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	7	7	7	7	7	5	7	7	7	7	7	7	82	41
34	340.5 Office Furniture & Equipment	11	11	11	11	11	15	11	11	11	11	11	11	135	68
35	340.51 Computer Equipment	75	75	75	75	75	77	75	75	75	75	75	75	902	451
36	341.5 Transportation Equipment	43	43	43	43	43	48	43	43	43	43	43	43	521	261
37	342.5 Stores Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
38	343.5 Tools, Shop & Garage Equipment	6	6	6	6	6	5	6	6	6	6	6	6	71	35
39	344.5 Laboratory Equipment	6	6	6	6	6	3	6	6	6	6	6	6	69	34
40	345.5 Power Operated Equipment	9	9	9	9	9	9	9	9	9	9	9	9	108	54
41	346.5 Communication Equipment	5	5	5	5	5	4	5	5	5	5	5	5	59	29
42	347.5 Miscellaneous Equipment	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
43	348.5 Other Tangible Plant	4	4	4	4	4	6	4	4	4	4	4	4	50	25
44	**INTANGIBLE PLANT**	0	0	0	0	0	8	0	0	0	0	0	0	8	5
45	**SUPPLY & PUMPING**	18	18	18	18	18	28	18	18	18	18	18	18	224	113
46	**WATER TREATMENT PLANT**	2	2	2	2	2	10	2	2	2	2	2	2	32	16
47	**TRANSMISSION & DISTRIBUTION**	57	57	57	57	57	65	57	57	57	57	57	57	692	347
48	**GENERAL PLANT**	168	168	168	168	168	170	168	168	168	168	168	168	2,018	1,008
49	**TOTAL GROSS ADDITIONS**	245	245	245	245	245	279	245	245	245	245	245	245	2,974	1,489

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	14	0	0	0	0	0	0	14	8
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	14	0	0	0	0	0	0	14	8
49	TOTAL RETIREMENTS	0	0	0	0	0	14	0	0	0	0	0	0	14	8

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	28	0.00%	0
4	339.1 Other Plant & Miscellaneous	20	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	12	0.00%	0
8	305.2 Collecting & Impounding reservoirs	1	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	23	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	766	0.00%	0
13	310.2 Power Generation Equipment	4	0.00%	0
14	311.2 Pumping Equipment	711	0.00%	0
15	339.2 Other Plant & Miscellaneous	(1)	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	35	0.00%	0
19	320.3 Water Treatment Equipment	78	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	5	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	23	0.00%	0
26	331.4 Transmission & Distribution	5,265	0.00%	0
27	333.4 Services	491	0.00%	0
28	334.4 Meters & Meter Installation	2,910	0.00%	0
29	335.4 Hydrants	11	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	775	0.00%	0
34	340.5 Office Furniture & Equipment	1,005	0.00%	0
35	340.51 Computer Equipment	2,651	0.00%	0
36	341.5 Transportation Equipment	2,506	0.00%	0
37	342.5 Stores Equipment	11	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	609	0.00%	0
39	344.5 Laboratory Equipment	184	0.00%	0
40	345.5 Power Operated Equipment	1,096	0.00%	0
41	346.5 Communication Equipment	305	0.00%	0
42	347.5 Miscellaneous Equipment	75	0.00%	0
43	348.5 Other Tangible Plant	353	0.00%	0
44	INTANGIBLE PLANT	47	0.00%	0
45	SUPPLY & PUMPING	1,515	0.00%	0
46	WATER TREATMENT PLANT	118	0.00%	0
47	TRANSMISSION & DISTRIBUTION	8,699	0.00%	0
48	GENERAL PLANT	9,570	0.00%	0
49	TOTAL	19,950	0.00%	0

6/15/95 11:07 AM A09W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	Description	(1)	(2) Water CIAC Year-End Balances
1			
2			
3	1995 Additions		0
4	1995 Retirements		0
5	1995 Adjustments		0
6	1995 Net Additions		0
7	12/31/95 Balance		0
8			
9			
10	1996 Additions		0
11	1996 Retirements		0
12	1996 Adjustments		0
13	1996 Net Additions		0
14	12/31/96 Balance		0
15			
16			
17	1997 Additions		0
18	1997 Retirements		0
19	1997 Adjustments		0
20	1997 Net Additions		0
21	12/31/97 Balance		0
22			
23			
24	1998 Additions		0
25	1998 Retirements		0
26	1998 Adjustments		0
27	1998 Net Additions		0
28	12/31/98 Balance		0
29			
30			
31	1999 Additions		0
32	1999 Retirements		0
33	1999 Adjustments		0
34	1999 Net Additions		0
35	12/31/99 Balance		0
36			
37			
38	2000 Additions		0
39	2000 Retirements		0
40	2000 Adjustments		0
41	2000 Net Additions		0
42	12/31/00 Balance		0

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	13,864
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	12/31/92 Balance	13,864
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	12/31/93 Balance	13,864
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	12/31/94 Balance	13,864
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	12/31/95 Balance	13,864
37		
38		
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	12/31/96 Balance	13,864

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) 1996 CONTRIBUTIONS IN AID OF CONSTRUCTION Balance Per Books 12/31/95	(3) Net Additions	(4) Balance Per Books 12/31/96	(5) Utility Adjustments	(6) Adjusted Balance 12/31/96	(7) 1996 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1996 NON-USED & USEFUL Percentage	(11) Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	425	0	425	0	425	425	0	425	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Cont. Prpty Other than Lines	13,289	0	13,289	0	13,289	13,289	0	13,289	0.00%	0
6	Service Installation Fees	150	0	150	0	150	150	0	150	0.00%	0
7	**TOTAL WATER CIAC**	13,864	0	13,864	0	13,864	13,864	0	13,864	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	425	425	425	425	425	425	425	425	425	425	425	425	425	0	425
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	13,289	13,289	13,289	13,289	13,289	13,289	13,289	13,289	13,289	13,289	13,289	13,289	13,289	0	13,289
6	Service Installation Fees	150	150	150	150	150	150	150	150	150	150	150	150	150	0	150
7	TOTAL WATER CIAC	13,864	13,864	13,864	13,864	13,864	13,864	13,864	13,864	13,864	13,864	13,864	13,864	13,864	0	13,864

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-12 (W)
Page 6 of 8
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	4,933
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	347
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	347
15	12/31/92 Balance	5,280
16		
17		
18	1993 Additions	391
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	391
22	12/31/93 Balance	5,671
23		
24		
25	1994 Additions	482
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	482
29	12/31/94 Balance	6,153
30		
31		
32	1995 Additions	482
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	482
36	12/31/95 Balance	6,635
37		
38		
39	1996 Additions	486
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	486
43	12/31/96 Balance	7,121

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

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	85	21	106	0	106	95	0	95	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Cont. Prpty Other than Lines	6,524	461	6,985	0	6,985	6,755	0	6,755	0.00%	0
6	Service Installation Fees	26	4	30	0	30	28	0	28	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	6,635	486	7,121	0	7,121	6,878	0	6,878	0.00%	0

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

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Ave. Utility Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	85	87	89	91	93	95	94	98	98	100	102	104	108	21	95
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	6,524	6,592	6,600	6,638	6,676	6,714	6,757	6,795	6,833	6,871	6,909	6,947	6,985	461	6,755
6	Service Installation Fees	26	26	26	26	26	26	30	30	30	30	30	30	30	4	28
7	TOTAL ACC. AMORT. CIAC	6,635	6,675	6,715	6,755	6,795	6,835	6,881	6,921	6,961	7,001	7,041	7,081	7,121	486	6,878

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	2	2	2	2	2	(1)	2	2	2	2	2	2	21	10
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	38	38	38	38	38	43	38	38	38	38	38	38	461	231
6	Service Installation Fees	0	0	0	0	0	4	0	0	0	0	0	0	4	2
7	TOTAL NET ADDITIONS	40	40	40	40	40	46	40	40	40	40	40	40	486	243

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	2	2	2	2	2	(1)	2	2	2	2	2	2	21	10
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	38	38	38	38	38	43	38	38	38	38	38	38	461	231
6	Service Installation Fees	0	0	0	0	0	4	0	0	0	0	0	0	4	2
7	**TOTAL GROSS ADDITIONS**	40	40	40	40	40	46	40	40	40	40	40	40	486	243

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	TOTAL	195,498,804	100.00%		9.85%	
10						
11						
12				PRESENT ANNUAL AFUDC RATE =	see below	(b)
13						
14				PROPOSED ANNUAL AFUDC RATE =	9.85%	(c)
15						
16				PROPOSED MONTHLY AFUDC RATE =	0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	TOTAL	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/15/95 1:39 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) AFUDC RATES PROPOSED ANNUAL	(7) AFUDC RATES PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Deltwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlochen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Lellani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) AFUDC RATES PROPOSED ANNUAL	(14) AFUDC RATES PROPOSED MONTHLY
61	Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
62	Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
63	Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
64	River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
65	River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
66	Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
67	Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
68	Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
69	Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
70	Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
71	Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
72	South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
73	St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
74	Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
75	Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
76	Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
77	Sunny Hills	W & S	Washingtor	930423	10.63%	9.85%	0.785953%
78	Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
79	Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
80	University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
81	Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
82	Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
83	Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
84	Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
85	Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
86	Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
87	Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

LINE NO.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
88	Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
89	Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
90	Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
91	Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
92	Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
93	Lakeside	W	Citrus		N/A	9.85%	0.785953%
94	Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
95	Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
96	Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
97	Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
98	Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
99	Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
100	Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,518,283	4,551,868	4,561,516	4,485,728	4,398,985	4,548,529	4,458,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,565	381,645	343,901	352,864	396,421	411,546	418,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Deferred Debits (OAPS)	962,266	955,601	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,290	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	693,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,408,962	5,194,864	5,747,234	3,600,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,898,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,691	8,491,510	6,635,323	7,633,156	8,522,484	9,425,196	10,175,694	9,632,817	10,466,448	11,323,876	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,399	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,488	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant In Service	335,198,498	362,682,260	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,280,346	382,358,286	333,672,216
3	Construction In Process	6,725,170	3,841,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,998
6															
7	GROSS UTILITY PLANT	341,911,668	366,524,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,168,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,688)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,468)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,418	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,058	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,176	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment In Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,239	1,354,450	1,350,038	1,383,196
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,840,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,833	4,330,468	6,098,028	7,858,940	6,114,057	4,507,685	3,985,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,868	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,366
34	Other Accounts Receivable	391,585	391,845	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(383,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	568,887	610,680	654,473	435,508	479,301	523,094	568,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,408	9,501,733	9,448,937	9,424,149	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,682
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,878,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,987	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

356

6/15/95 1:41 PM A18W2.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,468,458	8,370,458	8,256,458	8,721,458	9,383,458	10,061,458	10,415,458	10,335,458	11,005,458	11,282,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,888,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,898,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,810,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,984	2,055,761	2,057,568	2,059,395	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,232)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,964,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,408,982	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(297,470)	307,881	581,849	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,439	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,159	1,829,786	1,898,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EQUITY CAPITAL AND LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,821,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(309,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,823	113,244,202	113,502,256	113,763,601	114,038,959	114,310,997	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,226)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,497)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,839,591	119,176,525	119,396,137	119,516,274	119,727,896	119,942,789	120,091,705	120,316,971	120,533,851	120,865,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,759	325,796,359	324,989,225	326,684,590	329,081,472	341,101,997	340,921,505	338,725,595	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
				12/31/91 Balance per Order No. 93-0423	0	
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0		Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	DEFERRED DEBITS				
3	12/31/95 Balance			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	Total Amortization Expense 12/31/96		0		B-1 (W)
18	Average Rate Base Balance 12/31/96			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:							
2	Water Sales	10,402	0	10,402	7,375	17,777	70.90%	B-4(W),B-3(W)
3	Other Revenue	370	0	370	0	370		B-4(W)
4	TOTAL OPERATING REVENUES	10,772	0	10,772	7,375	18,147		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	22,022	143	22,165	0	22,165		B-5(W)
7	Depreciation net of CIAC Amort	2,488	0	2,488	0	2,488		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	1,083	35	1,119	332 (A)	1,451		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,278)	(69)	(6,347)	2,717 (B)	(3,630)		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	19,316	110	19,426	3,049	22,475		
12	NET OPERATING INCOME	(8,544)	(110)	(8,654)	4,326	(4,328)		
13	RATE BASE	23,466	0	23,466		23,466		A-1(W)
14	RATE OF RETURN	(36.41%)		(36.88%)		(18.44%)		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	OPERATING REVENUES:								
2	Water Sales	10,402	0	10,402	18,880		29,282	181.50%	B-4(W),B-3(W)
3	Other Revenue	370	0	370	0		370		B-4(W)
4	TOTAL OPERATING REVENUES	10,772	0	10,772	18,880		29,652		
5	OPERATING EXPENSES:								
6	Operation and Maintenance	22,022	143	22,165	0		22,165		B-5(W)
7	Depreciation net of CIAC Amort	2,488	0	2,488	0		2,488		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	1,083	35	1,119	850	(A)	1,969		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,278)	(69)	(6,347)	6,955	(B)	608		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	19,316	110	19,426	7,805		27,231		
12	NET OPERATING INCOME	(8,544)	(110)	(8,654)	11,075		2,421		
13	RATE BASE	23,466	0	23,466			23,466		A-1(W)
14	RATE OF RETURN	(36.41%)		(36.88%)			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-59.49%	D-1(W)	
3	Rate of Return (%)	10.32%	-18.44%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	23,466	23,466	A-1(W)	
6	Required / Requested Income (L3 x L5)	2,421	(4,328)		
7	Adjusted Income Under Present Rates	(8,654)	(8,654)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	11,075	4,326		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	18,030	7,043		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	18,880	7,375		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	18,030	7,043		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	6,955	2,717		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	850	332		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	11,075	4,326		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

6/16/95 8:35 AM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	A. REVENUES:		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	B. OPERATION AND MAINTENANCE EXPENSE:		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	320	
11			
12	3. Conservation Program Expenses	224	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	48	
15			
16	5. Conservation Elasticity Adjustment	(735)	
17			
18	6. Hewitt Study Expenses	287	
19			
20	7.	0	
21			
22		143	
23	C. DEPRECIATION NET OF AMORTIZATION OF CIAC:		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	D. AMORTIZATION:		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	E. TAXES OTHER THAN INCOME:		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	35	
37			
38	2.	0	
39			
40	3.	0	
41			
42	4.	0	
43			
44		35	
45	F. INCOME TAXES:		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(69)	
47			
48	2.	0	
49			
50		(69)	
51			
52			
53	TOTAL WATER INCOME ADJUSTMENTS	110	

6/16/95 8:37 AM B03W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

	(1)	(2)	(3)	(4)
		1996 Revenues (Present)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	10,402	0	10,402
4	461.2 Metered - Commercial	0	0	0
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	10,402	0	10,402
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	10,402	0	10,402
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	370	0	370
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	370	0	370
26	**TOTAL PRESENT WATER OPERATING REVENUES**	10,772	0	10,772

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	6,026	443	6,469	1,807	86	1,893	1,164	120	1,284	3,055	237	3,292
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	1,506	39	1,545	452	0	452	291	16	307	763	23	786
4	610 Purchased Water	9,240	(735)	8,505	9,240	(735)	8,505	0	0	0	0	0	0
5	615 Purchased Power	55	7	62	0	0	0	4	0	4	51	7	58
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials & Supplies	1,014	36	1,050	812	0	812	62	6	68	140	30	170
9	631 Contractual Services - Eng.	23	0	23	0	0	0	0	0	0	23	0	23
10	632 Contractual Services - Acct.	124	0	124	0	0	0	0	0	0	124	0	124
11	633 Contractual Services - Legal	75	0	75	0	0	0	0	0	0	75	0	75
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	523	131	655	330	41	371	0	0	0	193	90	284
14	641 Rental of Real Building/Real Property	111	17	129	0	0	0	0	0	0	111	17	129
15	642 Rental of Equipment	7	3	10	2	0	2	0	0	0	5	3	8
16	650 Transportation Expense	600	8	608	502	0	502	44	5	49	54	3	57
17	656 Insurance - Vehicle	85	0	85	0	0	0	0	0	0	85	0	85
18	657 Insurance - General Liability	175	36	212	0	0	0	0	0	0	175	36	212
19	658 Insurance - Workman's Comp (2)	103	2	105	31	0	31	20	1	21	52	1	53
20	659 Insurance - Other	17	0	17	0	0	0	0	0	0	17	0	17
21	660 Advertising Expense	19	17	36	0	0	0	0	0	0	19	17	36
22	666 Reg. Comm. Exp. - Rate Case Amort.	515	0	515	0	0	0	0	0	0	515	0	515
23	667 Reg. Comm. Exp. - Other	41	0	41	0	0	0	0	0	0	41	0	41
24	670 Bad Debt Expense	152	16	169	0	0	0	152	16	169	0	0	0
25	675 Miscellaneous Expenses	1,607	121	1,729	362	0	362	382	22	404	863	99	962
26	TOTAL WATER O & M EXPENSES	22,022	143	22,165	13,538	(606)	12,930	2,118	188	2,307	6,365	563	6,929

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	502	468	533	513	514	510	502	501	492	506	489	497	6,026	443	6,469
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	125	117	133	128	128	127	125	125	123	126	122	124	1,506	39	1,545
4	610.1-.8 Purchased Water	770	770	770	770	770	770	770	770	770	770	770	770	9,240	(735)	8,505
5	615.1-.8 Purchased Power	5	4	5	5	5	5	5	5	5	5	5	5	55	7	62
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.8 Materials & Supplies	81	80	112	81	81	96	80	80	80	81	80	80	1,014	36	1,050
9	631.1-.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23
10	632.1-.8 Contractual Services - Acct.	10	10	11	11	10	10	10	10	10	11	10	10	124	0	124
11	633.1-.8 Contractual Services - Legal	6	6	6	6	6	6	6	6	6	6	6	6	75	0	75
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	31	32	30	32	32	31	166	34	34	34	33	34	524	131	655
14	641.1-.8 Rental of Real Building/Real Property	9	9	10	10	9	9	9	9	9	9	9	9	111	17	128
15	642.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	7	3	10
16	650.1-.8 Transportation Expense	50	49	50	50	50	50	50	50	50	50	50	50	600	8	608
17	656.1-.8 Insurance - Vehicle	7	7	7	7	7	7	7	7	7	7	7	7	85	0	85
18	657.1-.8 Insurance - General Liability	14	14	15	15	15	15	15	15	15	15	14	15	175	36	211
19	658.1-.8 Insurance - Workman's Comp (2)	9	8	9	9	9	9	9	9	8	9	8	9	103	2	105
20	659.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	17	0	17
21	660.1-.8 Advertising Expense	2	1	2	2	2	2	2	2	2	2	2	2	19	17	36
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	42	41	44	44	43	43	43	43	43	44	42	43	515	0	515
23	667.1-.8 Reg. Comm. Exp. - Other	3	3	4	4	3	3	3	3	3	4	3	3	41	0	41
24	670.1-.8 Bad Debt Expense	13	12	13	13	13	13	13	13	13	13	13	13	152	16	168
25	675.1-.8 Miscellaneous Expenses	120	111	130	121	121	121	114	114	112	319	111	113	1,607	121	1,728
26	TOTAL WATER O & M EXPENSES	1,804	1,744	1,888	1,824	1,824	1,831	1,935	1,801	1,785	2,014	1,778	1,793	22,019	143	22,162

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .5) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	154	138	173	154	159	159	146	146	143	147	143	145	1,807	86	1,893
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	38	34	43	38	40	40	36	37	36	37	36	36	452	0	452
4	610.1-.6 Purchased Water	770	770	770	770	770	770	770	770	770	770	770	770	9,240	(735)	8,505
5	615.1-.6 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.6 Materials & Supplies	65	64	95	64	64	79	63	63	63	64	63	63	812	0	812
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	15	16	13	16	16	15	150	16	16	16	16	16	330	41	371
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2
16	650.1-.6 Transportation Expense	42	42	42	42	42	42	42	42	42	42	42	42	502	0	502
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	3	2	3	3	3	3	2	3	2	3	2	2	31	0	31
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	17	14	24	15	16	18	9	9	9	214	9	9	362	0	362
26	TOTAL WATER DIRECT O & M EXPENSES	1,104	1,081	1,163	1,102	1,109	1,125	1,219	1,068	1,083	1,293	1,083	1,086	13,538	(608)	12,930

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	97	89	98	98	98	97	99	98	96	100	96	98	1,164	120	1,284
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	24	22	25	24	24	24	25	25	24	25	24	25	291	16	307
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	5	5	5	5	5	5	5	5	5	5	5	5	62	6	68
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	4	3	4	4	4	4	4	4	4	4	4	4	44	5	49
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	2	2	2	2	2	2	2	2	2	2	2	2	20	1	21
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	13	12	13	13	13	13	13	13	13	13	13	13	152	16	169
25	675.7 Miscellaneous Expenses	32	29	32	32	32	32	33	32	31	33	32	32	382	22	404
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	177	162	179	178	178	176	181	179	174	181	175	179	2,118	188	2,307

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 0f 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	251	241	262	261	257	254	256	257	253	259	250	254	3,055	237	3,292
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits (1)	63	60	65	65	64	63	64	64	63	65	62	63	763	23	786
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	4	4	4	4	4	4	4	4	4	4	4	4	51	7	58
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	12	11	12	12	12	12	12	12	12	12	11	12	140	30	170
9	631.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23
10	632.8 Contractual Services - Acct.	10	10	11	11	10	10	10	10	10	11	10	10	124	0	124
11	633.8 Contractual Services - Legal	6	6	6	6	6	6	6	6	6	6	6	6	75	0	75
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	16	15	17	17	16	16	16	16	16	16	16	16	193	90	284
14	641.8 Rental of Real Building/Real Property	9	9	10	10	9	9	9	9	9	9	9	9	111	17	129
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	5	3	8
16	650.8 Transportation Expense	4	4	5	5	5	5	5	5	5	5	4	5	54	3	57
17	656.8 Insurance - Vehicle	7	7	7	7	7	7	7	7	7	7	7	7	85	0	85
18	657.8 Insurance - General Liability	14	14	15	15	15	15	15	15	15	15	14	15	175	36	212
19	658.8 Insurance - Workman's Comp (2)	4	4	4	4	4	4	4	4	4	4	4	4	52	1	53
20	659.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	17	0	17
21	660.8 Advertising Expense	2	1	2	2	2	2	2	2	2	2	2	2	19	17	36
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	42	41	44	44	43	43	43	43	43	44	42	43	515	0	515
23	667.8 Reg. Comm. Exp. - Other	3	3	4	4	3	3	3	3	3	4	3	3	41	0	41
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	71	68	74	74	73	72	72	73	72	73	71	72	863	99	962
26	TOTAL WATER ALLOCATED A & G EXPENSES	523	502	545	544	536	529	534	535	528	540	520	528	6,365	563	6,929

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

370

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 of 9
Preparer: Kimball

Line No.	Account No. and Name	(1)	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6) Marco Shores Raw Water Purchase Adjustment	(7) Add Buenaventura Lakes Common Costs	(8) Add Conservation Program Expenses	(9) Add Hurricane Preparedness/ & Lab Cost Expenses	(10) Conservation Elasticity Adjustment	(11) Add Hewitt Study Expenses	(12) Net Adjustments	(13) Total Adjusted O & M
			UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
1	601.1-.8	Salaries & Wages - Employees	6,105	358	(438)	6,026	0	103	53	0	0	287	443	6,469
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	1,516	(10)	0	1,506	0	26	13	0	0	0	39	1,545
4	610.1-.8	Purchased Water	9,240	0	0	9,240	0	0	0	0	(735)	0	(735)	8,505
5	615.1-.8	Purchased Power	61	0	(6)	55	0	7	0	0	0	0	7	62
6	616.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.8	Materials & Supplies	1,015	20	(21)	1,014	0	13	17	7	0	0	36	1,050
9	631.1-.8	Contractual Services - Eng.	25	0	(2)	23	0	0	0	0	0	0	0	23
10	632.1-.8	Contractual Services - Acct.	135	3	(13)	124	0	0	0	0	0	0	0	124
11	633.1-.8	Contractual Services - Legal	81	2	(8)	75	0	0	0	0	0	0	0	75
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	533	10	(20)	523	0	32	58	41	0	0	131	655
14	641.1-.8	Rental of Real Building/Real Property	120	2	(12)	111	0	17	0	0	0	0	17	129
15	642.1-.8	Rental of Equipment	7	0	(0)	7	0	3	0	0	0	0	3	10
16	650.1-.8	Transportation Expense	598	12	(10)	600	0	8	0	0	0	0	8	608
17	656.1-.8	Insurance - Vehicle	92	2	(9)	85	0	0	0	0	0	0	0	85
18	657.1-.8	Insurance - General Liability	190	4	(18)	175	0	36	0	0	0	0	36	212
19	658.1-.8	Insurance - Workman's Comp (2)	109	(6)	0	103	0	2	0	0	0	0	2	105
20	659.1-.8	Insurance - Other	19	0	(2)	17	0	0	0	0	0	0	0	17
21	660.1-.8	Advertising Expense	21	0	(2)	19	0	0	17	0	0	0	17	36
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	341	0	174	515	0	0	0	0	0	0	0	515
23	667.1-.8	Reg. Comm. Exp. - Other	46	0	(4)	41	0	0	0	0	0	0	0	41
24	670.1-.8	Bad Debt Expense	165	0	(13)	152	0	16	0	0	0	0	16	169
25	675.1-.8	Miscellaneous Expenses	1,703	33	(129)	1,607	0	57	64	0	0	0	121	1,729
26	TOTAL WATER O & M EXPENSES		22,123	431	(532)	22,022	0	320	224	48	(735)	287	143	22,165

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6) Marco Shores Raw Water Purchase Adjustment	(7) Add Buenaventura Lakes Common Costs	(8) Add Conservation Program Expenses	(9) Add Hurricane Preparedness/ & Lab Cost Expenses	(10) Conservation Elasticity Adjustment	(11) Add Hewitt Study Expenses	(12) Net Adjustments	(13) Total Adjusted O & M
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
1	601.1-.6 Salaries & Wages - Employees	1,707	100	(0)	1,807	0	0	0	0	0	86	86	1,893
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	424	28	0	452	0	0	0	0	0	0	0	452
4	610.1-.6 Purchased Water	9,240	0	0	9,240	0	0	0	0	(735)	0	(735)	8,505
5	615.1-.6 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.6 Materials & Supplies	796	16	0	812	0	0	0	0	0	0	0	812
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	324	6	(0)	330	0	0	0	41	0	0	41	371
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	2	0	0	2	0	0	0	0	0	0	0	2
16	650.1-.6 Transportation Expense	492	10	0	502	0	0	0	0	0	0	0	502
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	31	0	0	31	0	0	0	0	0	0	0	31
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	355	7	0	362	0	0	0	0	0	0	0	362
26	TOTAL WATER DIRECT O & M EXPENSES	13,370	167	1	13,538	0	0	0	41	(735)	86	(608)	12,930

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6) Marco Shores Raw Water Purchase Adjustment	(7) Add Buenaventura Lakes Common Costs	(8) Add Conservation Program Expenses	(9) Add Hurricane Preparedness/ & Lab Cost Expenses	(10) Conservation Elasticity Adjustment	(11) Add Hewitt Study Expenses	(12) Net Adjustments	(13) Total Adjusted O & M
			UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES											
1	601.7	Salaries & Wages - Employees	1,213	71	(121)	1,164	0	65	0	0	0	55	120	1,284
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	301	(10)	0	291	0	16	0	0	0	0	16	307
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	4	0	(0)	4	0	0	0	0	0	0	0	4
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	67	1	(6)	62	0	6	0	0	0	0	6	68
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	47	1	(5)	44	0	5	0	0	0	0	5	49
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	22	(2)	0	20	0	1	0	0	0	0	1	21
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	165	0	(13)	152	0	16	0	0	0	0	16	169
25	675.7	Miscellaneous Expenses	414	8	(40)	382	0	22	0	0	0	0	22	404
26		TOTAL WATER O & M EXPENSES	2,233	69	(184)	2,118	0	133	0	0	0	55	188	2,307

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	3,185	187	(317)	3,055	0	38	53	0	0	146	237	3,292
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	791	(27)	0	763	0	9	13	0	0	0	23	786
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	57	0	(5)	51	0	7	0	0	0	0	7	58
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	152	3	(15)	140	0	6	17	7	0	0	30	170
9	631.8	Contractual Services - Eng.	25	0	(2)	23	0	0	0	0	0	0	0	23
10	632.8	Contractual Services - Acct.	135	3	(13)	124	0	0	0	0	0	0	0	124
11	633.8	Contractual Services - Legal	81	2	(8)	75	0	0	0	0	0	0	0	75
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	209	4	(20)	193	0	32	58	0	0	0	90	284
14	641.8	Rental of Real Building/Real Property	120	2	(12)	111	0	17	0	0	0	0	17	129
15	642.8	Rental of Equipment	6	0	(1)	5	0	3	0	0	0	0	3	8
16	650.8	Transportation Expense	59	1	(6)	54	0	3	0	0	0	0	3	57
17	656.8	Insurance - Vehicle	92	2	(9)	85	0	0	0	0	0	0	0	85
18	657.8	Insurance - General Liability	190	4	(18)	175	0	36	0	0	0	0	36	212
19	658.8	Insurance - Workman's Comp (2)	57	(5)	0	52	0	1	0	0	0	0	1	53
20	659.8	Insurance - Other	19	0	(2)	17	0	0	0	0	0	0	0	17
21	660.8	Advertising Expense	21	0	(2)	19	0	0	17	0	0	0	17	36
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	341	0	174	515	0	0	0	0	0	0	0	515
23	667.8	Reg. Comm. Exp. - Other	46	0	(4)	41	0	0	0	0	0	0	0	41
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	934	18	(90)	863	0	35	64	0	0	0	99	962
26		TOTAL WATER O & M EXPENSES	6,519	195	(348)	6,365	0	187	224	7	0	146	563	6,929

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	6,105	6,469	364	5.96%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	1,516	1,545	29	1.91%
4	610.1-.8	Purchased Water	9,240	8,505	(735)	(7.95%)
5	615.1-.8	Purchased Power	61	62	1	1.64%
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	0	0	0	0.00%
8	620.1-.8	Materials & Supplies	1,015	1,050	36	3.55%
9	631.1-.8	Contractual Services - Eng.	25	23	(2)	(7.88%)
10	632.1-.8	Contractual Services - Acct.	135	124	(10)	(7.42%)
11	633.1-.8	Contractual Services - Legal	81	75	(6)	(7.39%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	533	655	121	22.69%
14	641.1-.8	Rental of Real Building/Real Property	120	129	8	6.64%
15	642.1-.8	Rental of Equipment	8	10	3	39.94%
16	650.1-.8	Transportation Expense	598	608	10	1.67%
17	656.1-.8	Insurance - Vehicle	92	85	(7)	(7.58%)
18	657.1-.8	Insurance - General Liability	190	212	22	11.59%
19	658.1-.8	Insurance - Workman's Comp	110	105	(5)	(4.56%)
20	659.1-.8	Insurance - Other	19	17	(1)	(5.31%)
21	660.1-.8	Advertising Expense	21	36	16	77.83%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	341	515	174	51.06%
23	667.1-.8	Reg. Comm. Exp. - Other	46	41	(4)	(8.75%)
24	670.1-.8	Bad Debt Expense	165	169	4	2.43%
25	675.1-.8	Miscellaneous Expenses	1,703	1,729	26	1.53%
26	**TOTAL WATER O & M EXPENSES**		22,123	22,165	44	0.20%
27	**TOTAL (LESS ACCTS 666 & 667)**		21,737	21,609	(126)	(0.58%)

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.1-.6	Salaries & Wages - Employees	1,707	1,893	186	10.90%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	424	452	28	6.60%
4	610.1-.6	Purchased Water	9,240	8,505	(735)	(7.95%)
5	615.1-.6	Purchased Power	0	0	0	0.00%
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	0	0	0	0.00%
8	620.1-.6	Materials & Supplies	796	812	16	2.01%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	324	371	47	14.51%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	2	2	0	0.00%
16	650.1-.6	Transportation Expense	492	502	10	2.03%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	31	31	0	0.00%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	355	362	7	1.97%
26	TOTAL WATER O & M EXPENSES		13,371	12,930	(441)	(3.30%)
27	TOTAL (LESS ACCTS 666 & 667)		13,371	12,930	(441)	(3.30%)

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.		(1) Account No. and Name	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.7	Salaries & Wages - Employees	1,213	1,284	71	5.85%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	301	307	6	1.99%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	4	4	0	0.00%
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	67	68	1	1.49%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	47	49	2	4.22%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	22	21	(1)	(4.61%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	165	169	4	2.43%
25	675.7	Miscellaneous Expenses	414	404	(10)	(2.42%)
26		**TOTAL WATER O & M EXPENSES**	2,233	2,307	73	3.27%
27		**TOTAL (LESS ACCTS 666 & 667)**	2,233	2,307	73	3.27%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) (3 - 2) Difference Amount	(4) (4 / 2) Difference %
1	601.8	Salaries & Wages - Employees	3,185	3,292	107	3.36%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	791	786	(5)	(0.63%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	57	58	2	3.53%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	152	170	18	11.88%
9	631.8	Contractual Services - Eng.	25	23	(2)	(7.88%)
10	632.8	Contractual Services - Acct.	135	124	(10)	(7.42%)
11	633.8	Contractual Services - Legal	81	75	(6)	(7.39%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	209	284	74	35.35%
14	641.8	Rental of Real Building/Real Property	120	129	8	6.64%
15	642.8	Rental of Equipment	6	8	3	54.43%
16	650.8	Transportation Expense	59	57	(2)	(3.40%)
17	656.8	Insurance - Vehicle	92	85	(7)	(7.58%)
18	657.8	Insurance - General Liability	190	212	22	11.59%
19	658.8	Insurance - Workman's Comp	57	53	(4)	(7.02%)
20	659.8	Insurance - Other	19	17	(1)	(5.31%)
21	660.8	Advertising Expense	21	36	16	77.83%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	341	515	174	51.06%
23	667.8	Reg. Comm. Exp. - Other	46	41	(4)	(8.75%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	934	962	28	3.00%
26	**TOTAL WATER O & M EXPENSES**		6,519	6,929	411	6.30%
27	**TOTAL (LESS ACCTS 666 & 667)**		6,132	6,372	241	3.93%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$150	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gengnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	2	
51	Marco Island	Docket No. 920655-WS	$106,820	96	
52	GIGA	Docket No. 920199-WS	$677,601	612	
53	Lehigh	Docket No. 911188-WS	$67,100	61	
54			854,174	771	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	899	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	390	
58			1,427,241	1,289	
59	Total Projected Rate Case Expense		2,281,415	2,060	
60	Annual Amortization		$570,354	$515	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	113	
64	% of Total		100.000000%	0.090290%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)
		Maintenance projects greater than 2% of test year revenues per system		
Line No.	Date	Description	Total Water Cost	How often to repeat
1	**See Volume II for detailed support.**			

ALLOCATION OF EXPENSES - 1996

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	INTANGIBLE PLANT									
2	301.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1 Franchise	199	40	2.50%	5	0	5	0.00%	0	5
4	339.1 Other Plant & Misc.	72	25	4.00%	3	0	3	0.00%	0	3
5	SOURCE OF SUPPLY & PUMPING									
6	303.2 Land & Land Rights	28	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	56	33	3.03%	2	0	2	0.00%	0	2
8	305.2 Collect. & Impound.	9	50	2.00%	0	0	0	0.00%	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	105	30	3.33%	3	0	3	0.00%	0	3
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	1,591	35	2.86%	46	0	46	0.00%	0	46
13	310.2 Power Generation Equpi.	11	20	5.00%	1	0	1	0.00%	0	1
14	311.2 Pumping Equipment	3,436	20	5.00%	172	0	172	0.00%	0	172
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	230	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	160	33	3.03%	5	0	5	0.00%	0	5
19	320.3 Water Treatment Equip.	349	22	4.55%	16	0	16	0.00%	0	16
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	271	25	4.00%	11	0	11	0.00%	0	11
22	TRANSMISSION & DISTRIBUTION									
23	303.4 Land & Land Rights	2	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	109	37	2.70%	3	0	3	0.00%	0	3
26	331.4 Transmission & Distribution	12,041	43	2.33%	281	0	281	0.00%	0	281
27	333.4 Services	1,997	40	2.50%	50	0	50	0.00%	0	50
28	334.4 Meters & Meter Installation	7,115	20	5.00%	356	0	356	0.00%	0	356
29	335.4 Hydrants	80	45	2.22%	2	0	2	0.00%	0	2
30	339.4 Other Plant & Misc.	4	25	4.00%	0	0	0	0.00%	0	0
31	GENERAL PLANT									
32	303.5 Land & Land Rights	323	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	3,291	40	2.50%	82	0	82	0.00%	0	82
34	340.5 Office Furniture & Equipment	2,034	15	6.67%	136	0	136	0.00%	0	136
35	340.51 Computer Equipment	5,414	6	16.67%	902	0	902	0.00%	0	902
36	341.5 Transportation Equipment	3,123	6	16.67%	521	0	521	0.00%	0	521
37	342.5 Stores Equipment	29	18	5.56%	2	0	2	0.00%	0	2
38	343.5 Tools, Shop & Garage	1,134	16	6.25%	71	0	71	0.00%	0	71
39	344.5 Laboratory Equipment	1,028	15	6.67%	69	0	69	0.00%	0	69
40	345.5 Power Operated Equipment	1,298	12	8.33%	108	0	108	0.00%	0	108
41	346.5 Communication Equipment	589	10	10.00%	59	0	59	0.00%	0	59
42	347.5 Miscellaneous Equipment	265	15	6.67%	18	0	18	0.00%	0	18
43	348.5 Other Tangible Plant	499	10	10.00%	50	0	50	0.00%	0	50
44	INTANGIBLE PLANT	271		2.95%	8	0	8	0.00%	0	8
45	SUPPLY & PUMPING	5,236		4.28%	224	0	224	0.00%	0	224
46	WATER TREATMENT PLANT	1,010		3.17%	32	0	32	0.00%	0	32
47	TRANSMISSION & DISTRIBUTION	21,348		3.24%	692	0	692	0.00%	0	692
48	GENERAL PLANT	19,025		10.61%	2,018	0	2,018	0.00%	0	2,018
49	TOTAL DEPRECIATION EXPENSE	46,890		6.34%	2,974	0	2,974	0.00%	0	2,974
50	LESS: AMORTIZATION OF CIAC				(486)	0	(486)		0	(486)
51	NET DEPRECIATION EXPENSE - WATER				2,488	0	2,488		0	2,488

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	4.25%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.33%	0	0	0	0.00%	0	0
3	Meter Installation Fees	425	5.00%	21	0	21	0.00%	0	21
4	Contributed Lines	0	2.33%	0	0	0	0.00%	0	0
5	Contributed Property Other Than Lines	13,289	3.47%	461	0	461	0.00%	0	461
6	Service Installation Fees	150	2.50%	4	0	4	0.00%	0	4
7	TOTAL WATER CIAC AMORT. EXP.	13,864		486	0	486		0	486

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	56	2	3.57%
3	305.2 Collecting & Impounding reservoirs	9	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	105	3	2.86%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	1,591	46	2.89%
8	310.2 Power Generation Equipment	11	1	9.09%
9	311.2 Pumping Equipment	3,436	172	5.01%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	160	5	3.13%
12	320.3 Water Treatment Equipment	349	16	4.58%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	271	11	4.06%
15	330.4 Distribution Reservoirs	109	3	2.75%
16	**COMPOSITE RATE**	6,097	259	4.25%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	12,041	281	2.33%
20	335.4 Hydrants	80	2	2.50%
21	339.4 Other Plant & Miscellaneous	4	0	0.00%
22	**COMPOSITE RATE**	12,125	283	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	7,115	356	5.00%
25	**COMPOSITE RATE**	7,115	356	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	1,997	50	2.50%
28	**COMPOSITE RATE**	1,997	50	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	6,097	259	4.25%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	12,125	283	2.33%
32	Meter Installation Fees (Line 25)	7,115	356	5.00%
33	Service Installation Fees (Line 28)	1,997	50	2.50%
34	**COMPOSITE RATE**	27,334	948	3.47%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

6/16/95 10:12 AM B13W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	485	0	485	B-4(W)	
2	PAYROLL TAXES: (8.0%)	482	35	518	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL PAYROLL TAXES	482	35	518		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	117	0	117		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	117	0	117		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	TOTAL USED & USEFUL REAL EST. TAXES	117	0	117		
13	OTHER:	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	TOTAL OTHER	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME)	1,083	35	1,119		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1996 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	10,772	0	10,772	B-4(W)
3	Less:				
4	O & M Expenses	22,022	143	22,165	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	2,488	0	2,488	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	1,083	35	1,119	B-15(W)
8	Pre-Tax Operating Expenses	25,593	179	25,772	
9	**PRE-TAX OPERATING INCOME**	(14,821)	(179)	(15,000)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(14,821)	(179)	(15,000)	
12	Less:				
13	Interest Expense:				
14	Rate Base	23,466	0	23,466	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	1,241	0	1,241	C-3
17	Net Taxable Income (L11 - L16)	(16,062)	(179)	(16,241)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(6,196)	(69)	(6,265)	
20	Less:				
21	Parent Debt Adjustment	71	0	71	C-1(W)
22	Investment Tax Credit	10	0	10	C-7(W)
23	**TOTAL INCOME TAXES**	(6,278)	(69)	(6,347)	

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.00%	0.00%	0.00%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

THIS PAGE INTENTIONALLY LEFT BLANK

SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1996 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	1,515,049	0	1,515,049	A-5 (W)
2	Utility Land & Land Rights	4,854	0	4,854	A-5 (W)
3	Non-Used and Useful	(185,075)	0	(185,075)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(532,189)	0	(532,189)	A-9 (W)
6	CIAC	(137,792)	(925)	(138,717)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	84,330	0	84,330	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(7,390)	0	(7,390)	Vol. II
13	Deferred Taxes	(20,796)	0	(20,796)	C-7 (W)
14	Working Capital Allowance	42,808	0	42,808	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	763,799	(925)	762,874	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	A. UTILITY PLANT IN SERVICE:			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	B. UTILITY LAND & LAND RIGHTS:			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	C. NON-USED AND USEFUL:			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	D. CONSTRUCTION WORK IN PROGRESS:			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	E. ACCUMULATED DEPRECIATION:			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	F. CIAC:			A-12 (W)
40	1. Transfer Unclaimed Refunds to CIAC	(925)	(925)	
41				
42	2.			
43		0	0	
44				
45		(925)	(925)	
46				
47	SUBTOTAL	(925)	(925)	

6/15/95 8:21 AM A03W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	H. ACQUISITION ADJUSTMENT			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	J. ADVANCES FOR CONSTRUCTION			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	K. DEFERRED TAXES			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	L. WORKING CAPITAL ALLOWANCE			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	M. OTHER			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	TOTAL WATER RATE BASE ADJUSTMENTS	(925)	(925)	

6/15/95 8:22 AM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the last year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Avg. [ ] 13 Month Avg. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		1,093,151
10	Utility Adjustment to ordered balance (1)		4,909
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	12/31/92 Balance		1,098,060
16			
17			
18	1993 Additions		254,004
19	1993 Retirements		465
20	1993 Adjustments	General Plant Allocation True-up	106,489
21	1993 Net Additions		360,028
22	12/31/93 Balance		1,458,088
23			
24			
25	1994 Additions		22,649
26	1994 Retirements		4,404
27	1994 Adjustments		0
28	1994 Net Additions		18,245
29	12/31/94 Balance		1,476,333
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(1,190)
32	1995 Additions		39,759
33	1995 Retirements		1,636
34	1995 Adjustments		0
35	1995 Net Additions		38,123
36	12/31/95 Balance		1,513,266
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(11,112)
39	1996 Additions		32,463
40	1996 Retirements		126
41	1996 Adjustments		0
42	1996 Net Additions		32,337
43	12/31/96 Balance		1,534,491

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Net Additions 12/31/95 - 12/31/96 Gross	(4) Retirements	(5) Net	(6) 1996 PLANT IN SERVICE Balance Per Books 12/31/96	(7) Utility Adjustments	(8) Adjusted Balance 12/31/96	(9) 1996 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	INTANGIBLE PLANT										
2	301.1 Organization	2,244	0	0	0	2,244	0	2,244	2,244	0	2,244
3	302.1 Franchises	2,773	0	0	0	2,773	0	2,773	2,773	0	2,773
4	339.1 Other Plant & Miscellaneous	601	0	0	0	601	0	601	601	0	601
5	SOURCE OF SUPPLY & PUMPING										
6	303.2 Land & Land Rights	1,936	0	0	0	1,936	0	1,936	1,936	0	1,936
7	304.2 Structures & Improvements	20,022	0	0	0	20,022	0	20,022	20,022	0	20,022
8	305.2 Collecting & Impounding reservoirs	20,779	0	0	0	20,779	0	20,779	20,779	0	20,779
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	8,209	0	0	0	8,209	0	8,209	8,209	0	8,209
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	471	0	0	0	471	0	471	471	0	471
13	310.2 Power Generation Equipment	14,200	0	0	0	14,200	0	14,200	14,200	0	14,200
14	311.2 Pumping Equipment	135,072	0	0	0	135,072	0	135,072	135,072	0	135,072
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	87	0	0	0	87	0	87	87	0	87
18	304.3 Structures & Improvements	19,773	0	0	0	19,773	0	19,773	19,773	0	19,773
19	320.3 Water Treatment Equipment	187,996	0	0	0	187,996	0	187,996	187,996	0	187,996
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	4,724	0	4,724	4,724	0	4,724	2,362	0	2,362
22	TRANSMISSION & DISTRIBUTION										
23	303.4 Land & Land Rights	15	0	0	0	15	0	15	15	0	15
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	34,781	0	0	0	34,781	0	34,781	34,781	0	34,781
26	331.4 Transmission & Distribution	712,948	0	0	0	712,948	0	712,948	712,948	0	712,948
27	333.4 Services	40,929	4,409	0	4,409	45,338	0	45,338	43,133	0	43,133
28	334.4 Meters & Meter Installation	92,557	8,272	0	8,272	100,829	0	100,829	96,693	0	96,693
29	335.4 Hydrants	48,460	0	0	0	48,460	0	48,460	48,460	0	48,460
30	339.4 Other Plant & Miscellaneous	1,338	0	0	0	1,338	0	1,338	1,338	0	1,338
31	GENERAL PLANT										
32	303.5 Land & Land Rights	2,816	0	0	0	2,816	0	2,816	2,816	0	2,816
33	304.5 Structures & Improvements	28,636	242	(126)	116	28,752	0	28,752	28,715	0	28,715
34	340.5 Office Furniture & Equipment	17,746	0	0	0	17,746	0	17,746	17,746	0	17,746
35	340.51 Computer Equipment	41,809	8,968	0	8,968	50,777	0	50,777	47,237	0	47,237
36	341.5 Transportation Equipment	26,522	1,205	0	1,205	27,727	0	27,727	27,252	0	27,252
37	342.5 Stores Equipment	256	0	0	0	256	0	256	256	0	256
38	343.5 Tools, Shop & Garage Equipment	9,671	363	0	363	10,034	0	10,034	9,891	0	9,891
39	344.5 Laboratory Equipment	8,797	285	0	285	9,082	0	9,082	8,969	0	8,969
40	345.5 Power Operated Equipment	8,910	3,995	0	3,995	12,905	0	12,905	11,328	0	11,328
41	346.5 Communication Equipment	5,140	0	0	0	5,140	0	5,140	5,140	0	5,140
42	347.5 Miscellaneous Equipment	2,311	0	0	0	2,311	0	2,311	2,311	0	2,311
43	348.5 Other Tangible Plant	4,350	0	0	0	4,350	0	4,350	4,350	0	4,350
44	INTANGIBLE PLANT	5,618	0	0	0	5,618	0	5,618	5,618	0	5,618
45	SUPPLY & PUMPING	200,689	0	0	0	200,689	0	200,689	200,689	0	200,689
46	WATER TREATMENT PLANT	207,856	4,724	0	4,724	212,580	0	212,580	210,218	0	210,218
47	TRANSMISSION & DISTRIBUTION	931,029	12,681	0	12,681	943,710	0	943,710	937,369	0	937,369
48	GENERAL PLANT	156,963	15,058	(126)	14,932	171,895	0	171,895	166,010	0	166,010
49	TOTAL PLANT IN SERVICE	1,502,154	32,463	(126)	32,337	1,534,491	0	1,534,491	1,519,904	0	1,519,904
50	LAND & LAND RIGHTS	4,854	0	0	0	4,854	0	4,854	4,854	0	4,854
51	TOTAL PIS LESS LAND	1,497,300	32,463	(126)	32,337	1,529,637	0	1,529,637	1,515,049	0	1,515,049

6/15/95 8:29 AM A05W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	0	2,244
3	302.1 Franchises	2,773	2,773	2,773	2,773	2,773	2,773	2,773	2,773	2,773	2,773	2,773	2,773	2,773	0	2,773
4	339.1 Other Plant & Miscellaneous	601	601	601	601	601	601	601	601	601	601	601	601	601	0	601
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	0	1,936
7	304.2 Structures & Improvements	20,022	20,022	20,022	20,022	20,022	20,022	20,022	20,022	20,022	20,022	20,022	20,022	20,022	0	20,022
8	305.2 Collecting & Impounding reservoirs	20,779	20,779	20,779	20,779	20,779	20,779	20,779	20,779	20,779	20,779	20,779	20,779	20,779	0	20,779
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	8,209	0	8,209
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	471	471	471	471	471	471	471	471	471	471	471	471	471	0	471
13	310.2 Power Generation Equipment	14,200	14,200	14,200	14,200	14,200	14,200	14,200	14,200	14,200	14,200	14,200	14,200	14,200	0	14,200
14	311.2 Pumping Equipment	135,072	135,072	135,072	135,072	135,072	135,072	135,072	135,072	135,072	135,072	135,072	135,072	135,072	0	135,072
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	87	87	87	87	87	87	87	87	87	87	87	87	87	0	87
18	304.3 Structures & Improvements	19,773	19,773	19,773	19,773	19,773	19,773	19,773	19,773	19,773	19,773	19,773	19,773	19,773	0	19,773
19	320.3 Water Treatment Equipment	187,996	187,996	187,996	187,996	187,996	187,996	187,996	187,996	187,996	187,996	187,996	187,996	187,996	0	187,996
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	394	787	1,181	1,575	1,969	2,362	2,756	3,149	3,543	3,937	4,330	4,724	4,724	2,362
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	15	15	15	15	15	15	15	15	15	15	15	15	15	0	15
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	34,781	34,781	34,781	34,781	34,781	34,781	34,781	34,781	34,781	34,781	34,781	34,781	34,781	0	34,781
26	331.4 Transmission & Distribution	712,948	712,948	712,948	712,948	712,948	712,948	712,948	712,948	712,948	712,948	712,948	712,948	712,948	0	712,948
27	333.4 Services	40,929	41,296	41,664	42,031	42,399	42,766	43,134	43,501	43,868	44,236	44,603	44,971	45,339	4,409	43,133
28	334.4 Meters & Meter Installation	92,557	93,248	93,938	94,625	95,314	96,004	96,693	97,382	98,072	98,761	99,450	100,140	100,829	8,272	96,693
29	335.4 Hydrants	48,450	48,450	48,450	48,450	48,450	48,450	48,450	48,450	48,450	48,450	48,450	48,450	48,450	0	48,450
30	339.4 Other Plant & Miscellaneous	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	0	1,338
31	GENERAL PLANT															
32	303.5 Land & Land Rights	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	0	2,616
33	304.5 Structures & Improvements	28,638	28,732	28,739	28,759	28,763	28,767	28,665	28,669	28,673	28,692	28,712	28,732	28,752	116	28,715
34	340.5 Office Furniture & Equipment	17,746	17,746	17,746	17,746	17,746	17,746	17,746	17,746	17,746	17,746	17,746	17,746	17,746	0	17,746
35	340.51 Computer Equipment	41,909	45,366	45,641	46,374	46,521	46,667	47,538	47,684	47,830	48,564	49,272	50,043	50,777	8,968	47,237
36	341.5 Transportation Equipment	26,522	27,000	27,037	27,138	27,155	27,175	27,292	27,312	27,331	27,430	27,525	27,629	27,727	1,205	27,252
37	342.5 Stores Equipment	256	256	256	256	256	256	256	256	256	256	256	256	256	0	256
38	343.5 Tools, Shop & Garage Equipment	9,871	9,815	9,826	9,856	9,862	9,868	9,903	9,909	9,915	9,945	9,973	10,004	10,034	383	9,891
39	344.5 Laboratory Equipment	8,797	8,919	8,919	8,942	8,947	8,951	8,979	8,983	8,988	9,011	9,034	9,058	9,082	285	8,969
40	345.5 Power Operated Equipment	8,919	10,494	10,617	10,944	11,009	11,074	11,462	11,527	11,592	11,919	12,234	12,578	12,995	3,995	11,328
41	346.5 Communication Equipment	5,140	5,140	5,140	5,140	5,140	5,140	5,140	5,140	5,140	5,140	5,140	5,140	5,140	0	5,140
42	347.5 Miscellaneous Equipment	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	0	2,311
43	348.5 Other Tangible Plant	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	0	4,350
44	INTANGIBLE PLANT	5,618	5,618	5,618	5,618	5,618	5,618	5,618	5,618	5,618	5,618	5,618	5,618	5,618	0	5,618
45	SUPPLY & PUMPING	200,689	200,689	200,689	200,689	200,689	200,689	200,689	200,689	200,689	200,689	200,689	200,689	200,689	0	200,689
46	WATER TREATMENT PLANT	297,958	299,249	298,643	299,037	299,430	299,824	210,218	210,611	211,005	211,399	211,792	212,186	212,580	4,724	210,218
47	TRANSMISSION & DISTRIBUTION	931,029	932,085	933,142	934,199	935,255	936,312	937,369	938,426	939,483	940,539	941,596	942,653	943,710	12,681	937,369
48	GENERAL PLANT	156,963	162,936	163,397	164,629	164,974	165,119	166,456	166,701	166,947	168,179	169,368	170,663	171,895	14,932	166,010
49	TOTAL PLANT IN SERVICE	1,502,154	1,509,578	1,511,489	1,514,171	1,515,867	1,517,563	1,520,350	1,522,046	1,523,742	1,526,424	1,529,064	1,531,809	1,534,491	32,337	1,519,004
50	LAND & LAND RIGHTS	4,654	4,654	4,654	4,654	4,654	4,654	4,654	4,654	4,654	4,654	4,654	4,654	4,654	0	4,654
51	TOTAL PIS LESS LAND	1,497,500	1,504,723	1,506,635	1,509,317	1,511,012	1,512,708	1,515,496	1,517,192	1,518,887	1,521,570	1,524,209	1,526,955	1,529,837	32,337	1,515,049

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	394	394	394	394	394	394	394	394	394	394	394	394	4,724	2,362
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	367	367	367	367	367	368	367	367	367	367	367	367	4,409	2,205
28	334.4 Meters & Meter Installation	689	689	689	689	689	690	689	689	689	689	689	689	8,272	4,136
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	98	7	20	4	4	(102)	4	4	20	19	21	20	116	79
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	3,558	274	734	146	146	671	146	146	734	708	771	734	8,968	5,429
36	341.5 Transportation Equipment	478	37	99	20	20	117	20	20	99	95	104	99	1,205	729
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	144	11	30	6	6	35	6	6	30	29	31	30	363	220
39	344.5 Laboratory Equipment	113	9	23	5	5	28	5	5	23	22	24	23	285	172
40	345.5 Power Operated Equipment	1,585	122	327	65	65	388	65	65	327	316	344	327	3,995	2,418
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	394	394	394	394	394	394	394	394	394	394	394	394	4,724	2,362
47	TRANSMISSION & DISTRIBUTION	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	12,681	6,341
48	GENERAL PLANT	5,973	461	1,232	245	245	1,336	245	245	1,232	1,190	1,295	1,232	14,932	9,047
49	TOTAL NET ADDITIONS	7,424	1,911	2,682	1,696	1,696	2,788	1,696	1,696	2,682	2,640	2,745	2,682	32,337	17,750
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	7,424	1,911	2,682	1,696	1,696	2,788	1,696	1,696	2,682	2,640	2,745	2,682	32,337	17,750

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of last year gross additions for PIS by account for each month of the last year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	394	394	394	394	394	394	394	394	394	394	394	394	4,724	2,362
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	367	367	367	367	367	368	367	367	367	367	367	367	4,409	2,205
28	334.4 Meters & Meter Installation	689	689	689	689	689	690	689	689	689	689	689	689	8,272	4,136
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	86	7	20	4	4	24	4	4	20	19	21	20	242	147
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	3,559	274	734	146	146	871	146	146	734	708	771	734	8,969	5,429
36	341.5 Transportation Equipment	478	37	99	20	20	117	20	20	99	95	104	99	1,205	729
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	144	11	30	6	6	35	6	6	30	29	31	30	363	220
39	344.5 Laboratory Equipment	113	9	23	5	5	28	5	5	23	22	24	23	285	172
40	345.5 Power Operated Equipment	1,585	122	327	65	65	388	65	65	327	316	344	327	3,995	2,418
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	394	394	394	394	394	394	394	394	394	394	394	394	4,724	2,362
47	TRANSMISSION & DISTRIBUTION	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	12,681	6,341
48	GENERAL PLANT	5,973	461	1,232	245	245	1,462	245	245	1,232	1,190	1,295	1,232	15,058	9,115
49	TOTAL GROSS ADDITIONS	7,424	1,911	2,682	1,696	1,696	2,913	1,696	1,696	2,682	2,640	2,745	2,682	32,463	17,819
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	7,424	1,911	2,682	1,696	1,696	2,913	1,696	1,696	2,682	2,640	2,745	2,682	32,463	17,819

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimbell

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	126	0	0	0	0	0	0	126	66
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	126	0	0	0	0	0	0	126	66
49	TOTAL RETIREMENTS	0	0	0	0	0	126	0	0	0	0	0	0	126	66
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	0	0	0	0	0	126	0	0	0	0	0	0	126	66

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	2,244	0.00%	0
3	302.1 Franchises	2,773	0.00%	0
4	339.1 Other Plant & Miscellaneous	601	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	1,936	0.00%	0
7	304.2 Structures & Improvements	20,022	29.03%	5,813
8	305.2 Collecting & Impounding reservoirs	20,779	29.03%	6,033
9	306.2 Lake, River & Other Intakes	0	29.03%	0
10	307.2 Wells & Springs	8,209	29.03%	2,383
11	308.2 Infiltration Galleries & Tunnels	0	29.03%	0
12	309.2 Supply Mains	471	29.03%	137
13	310.2 Power Generation Equipment	14,200	0.00%	0
14	311.2 Pumping Equipment	135,072	29.03%	39,215
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	87	0.00%	0
18	304.3 Structures & Improvements	19,773	0.00%	0
19	320.3 Water Treatment Equipment	187,996	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	2,362	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	15	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	34,781	0.00%	0
26	331.4 Transmission & Distribution	712,948	31.60%	225,292
27	333.4 Services	43,133	0.00%	0
28	334.4 Meters & Meter Installation	96,693	0.00%	0
29	335.4 Hydrants	48,460	0.00%	0
30	339.4 Other Plant & Miscellaneous	1,338	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	2,816	0.00%	0
33	304.5 Structures & Improvements	28,715	0.00%	0
34	340.5 Office Furniture & Equipment	17,746	0.00%	0
35	340.51 Computer Equipment	47,237	0.00%	0
36	341.5 Transportation Equipment	27,252	0.00%	0
37	342.5 Stores Equipment	256	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	9,891	0.00%	0
39	344.5 Laboratory Equipment	8,969	0.00%	0
40	345.5 Power Operated Equipment	11,328	0.00%	0
41	346 5 Communication Equipment	5,140	0.00%	0
42	347.5 Miscellaneous Equipment	2,311	0.00%	0
43	348.5 Other Tangible Plant	4,350	0.00%	0
44	**INTANGIBLE PLANT**	5,618	0.00%	0
45	**SUPPLY & PUMPING**	200,689	26.70%	53,581
46	**WATER TREATMENT PLANT**	210,218	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	937,369	24.03%	225,292
48	**GENERAL PLANT**	166,010	0.00%	0
49	**TOTAL PLANT IN SERVICE**	1,519,904	18.35%	278,873
50	**LAND & LAND RIGHTS**	4,854	0.00%	0
51	**TOTAL PIS LESS LAND**	1,515,049	18.41%	278,873

6/15/95 9:38 AM A05W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	278,873	0	278,873	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(89,847)	0	(89,847)	A-9 (W)
4	CIAC	(7,785)	0	(7,785)	A-12 (W)
5	Accumulated Amort. of CIAC	3,834	0	3,834	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	TOTAL WATER NON-USED & USEFUL	185,075	0	185,075	

6/15/95 9:40 AM A07W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		313,839
10	Utility Adjustment to ordered balance (1)		1,411
11	1992 Additions		33,208
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		33,208
15	12/31/92 Balance		348,458
16			
17			
18	1993 Additions		38,932
19	1993 Retirements		465
20	1993 Adjustments	General Plant Allocation True-up	10,044
21	1993 Net Additions		48,511
22	12/31/93 Balance		396,969
23			
24			
25	1994 Additions		56,378
26	1994 Retirements		4,404
27	1994 Adjustments		0
28	1994 Net Additions		51,974
29	12/31/94 Balance		448,943
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(527)
32	1995 Additions		58,482
33	1995 Retirements		1,636
34	1995 Adjustments		0
35	1995 Net Additions		56,846
36	12/31/95 Balance		505,261
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(3,182)
39	1996 Additions		60,359
40	1996 Retirements		126
41	1996 Adjustments		0
42	1996 Net Additions		60,233
43	12/31/96 Balance		562,312

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			1996 ACCUMULATED DEPRECIATION				1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT								
2	301.1 Organization	1,635	56	1,691	0	1,691	1,663	0	1,663
3	302.1 Franchises	567	69	636	0	636	601	0	601
4	339.1 Other Plant & Miscellaneous	200	24	224	0	224	212	0	212
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	7,488	607	8,095	0	8,095	7,791	0	7,791
8	305.2 Collecting & Impounding reservoirs	14,635	416	15,051	0	15,051	14,843	0	14,843
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	5,450	273	5,723	0	5,723	5,586	0	5,586
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	115	13	128	0	128	122	0	122
13	310.2 Power Generation Equipment	3,202	710	3,912	0	3,912	3,557	0	3,557
14	311.2 Pumping Equipment	70,312	6,754	77,066	0	77,066	73,689	0	73,689
15	339.2 Other Plant & Miscellaneous	(20)	0	(20)	0	(20)	(20)	0	(20)
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	4,587	599	5,186	0	5,186	4,886	0	4,886
19	320.3 Water Treatment Equipment	44,534	8,554	53,088	0	53,088	48,811	0	48,811
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	94	94	0	94	47	0	47
22	TRANSMISSION & DISTRIBUTION								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	7,514	939	8,453	0	8,453	7,984	0	7,984
26	331.4 Transmission & Distribution	182,280	16,612	198,892	0	198,892	190,586	0	190,586
27	333.4 Services	16,663	1,078	17,741	0	17,741	17,202	0	17,202
28	334.4 Meters & Meter Installation	60,928	4,835	65,763	0	65,763	63,345	0	63,345
29	335.4 Hydrants	6,766	1,076	7,842	0	7,842	7,304	0	7,304
30	339.4 Other Plant & Miscellaneous	454	54	508	0	508	481	0	481
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	6,472	592	7,065	0	7,065	6,764	0	6,764
34	340.5 Office Furniture & Equipment	8,179	1,184	9,363	0	9,363	8,771	0	8,771
35	340.51 Computer Equipment	19,200	7,874	27,074	0	27,074	23,137	0	23,137
36	341.5 Transportation Equipment	19,591	4,543	24,134	0	24,134	21,863	0	21,863
37	342.5 Stores Equipment	87	14	101	0	101	94	0	94
38	343.5 Tools, Shop & Garage Equipment	5,004	618	5,622	0	5,622	5,313	0	5,313
39	344.5 Laboratory Equipment	1,301	598	1,899	0	1,899	1,600	0	1,600
40	345.5 Power Operated Equipment	9,092	944	10,036	0	10,036	9,564	0	9,564
41	346.5 Communication Equipment	2,403	514	2,917	0	2,917	2,660	0	2,660
42	347.5 Miscellaneous Equipment	581	154	735	0	735	658	0	658
43	348.5 Other Tangible Plant	2,858	435	3,293	0	3,293	3,076	0	3,076
44	INTANGIBLE PLANT	2,402	149	2,551	0	2,551	2,476	0	2,476
45	SUPPLY & PUMPING	101,182	8,773	109,955	0	109,955	105,568	0	105,568
46	WATER TREATMENT PLANT	49,121	9,247	58,368	0	58,368	53,744	0	53,744
47	TRANSMISSION & DISTRIBUTION	274,605	24,594	299,199	0	299,199	286,902	0	286,902
48	GENERAL PLANT	74,769	17,470	92,239	0	92,239	83,499	0	83,499
49	TOTAL ACCUMULATED DEPRECIATION	502,079	60,233	562,312	0	562,312	532,189	0	532,189

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	1,635	1,640	1,645	1,650	1,655	1,660	1,661	1,666	1,671	1,676	1,681	1,686	1,691	56	1,663
3	302.1 Franchises	567	573	579	585	591	597	600	606	612	618	624	630	636	69	601
4	339.1 Other Plant & Miscellaneous	200	202	204	206	208	210	212	214	216	218	220	222	224	24	212
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	7,488	7,539	7,590	7,641	7,692	7,743	7,789	7,840	7,891	7,942	7,993	8,044	8,095	607	7,791
8	305.2 Collecting & Impounding reservoirs	14,635	14,670	14,705	14,740	14,775	14,810	14,841	14,876	14,911	14,946	14,981	15,016	15,051	416	14,843
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	5,450	5,473	5,496	5,519	5,542	5,565	5,585	5,608	5,631	5,654	5,677	5,700	5,723	273	5,586
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	115	116	117	118	119	120	122	123	124	125	126	127	128	13	122
13	310.2 Power Generation Equipment	3,202	3,261	3,320	3,379	3,438	3,497	3,558	3,617	3,676	3,735	3,794	3,853	3,912	710	3,557
14	311.2 Pumping Equipment	70,312	70,875	71,438	72,001	72,564	73,127	73,688	74,251	74,814	75,377	75,940	76,503	77,066	8,754	73,689
15	339.2 Other Plant & Miscellaneous	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	0	(20)
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	4,587	4,637	4,687	4,737	4,787	4,837	4,886	4,936	4,986	5,036	5,086	5,136	5,186	599	4,886
19	320.3 Water Treatment Equipment	44,594	45,247	45,900	46,573	47,386	48,099	48,810	49,523	50,236	50,949	51,662	52,375	53,088	8,554	48,811
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	8	16	24	32	40	48	54	62	70	78	86	94	94	47
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	7,514	7,592	7,670	7,748	7,826	7,904	7,985	8,063	8,141	8,219	8,297	8,375	8,453	939	7,984
26	331.4 Transmission & Distribution	182,280	183,684	185,048	186,432	187,816	189,200	190,588	191,972	193,356	194,740	196,124	197,508	198,892	16,612	190,586
27	333.4 Services	16,683	16,753	16,843	16,933	17,023	17,113	17,201	17,291	17,381	17,471	17,561	17,651	17,741	1,078	17,202
28	334.4 Meters & Meter Installation	60,928	61,331	61,734	62,137	62,540	62,943	63,345	63,748	64,151	64,554	64,957	65,360	65,763	4,835	63,345
29	335.4 Hydrants	6,766	6,856	6,946	7,036	7,126	7,216	7,302	7,392	7,482	7,572	7,662	7,752	7,842	1,078	7,304
30	339.4 Other Plant & Miscellaneous	454	459	464	469	474	479	478	483	488	493	498	503	508	54	481
31	GENERAL PLANT															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	6,472	6,532	6,592	6,652	6,712	6,772	6,705	6,765	6,825	6,885	6,945	7,005	7,065	592	6,764
34	340.5 Office Furniture & Equipment	8,179	8,278	8,377	8,476	8,575	8,674	8,769	8,868	8,967	9,066	9,165	9,264	9,363	1,184	8,771
35	340.51 Computer Equipment	19,200	19,858	20,512	21,168	21,824	22,480	23,138	23,794	24,450	25,106	25,762	26,418	27,074	7,874	23,137
36	341.5 Transportation Equipment	19,591	19,970	20,349	20,728	21,107	21,486	21,860	22,239	22,618	22,997	23,376	23,755	24,134	4,543	21,863
37	342.5 Stores Equipment	87	88	89	90	91	92	95	96	97	98	99	100	101	14	94
38	343.5 Tools, Shop & Garage Equipment	5,004	5,056	5,108	5,160	5,212	5,264	5,310	5,362	5,414	5,466	5,518	5,570	5,622	618	5,313
39	344.5 Laboratory Equipment	1,301	1,351	1,401	1,451	1,501	1,551	1,599	1,649	1,699	1,749	1,799	1,849	1,899	598	1,600
40	345.5 Power Operated Equipment	9,092	9,171	9,250	9,329	9,408	9,487	9,562	9,641	9,720	9,799	9,878	9,957	10,036	944	9,564
41	346.5 Communication Equipment	2,403	2,449	2,489	2,532	2,575	2,618	2,659	2,702	2,745	2,788	2,831	2,874	2,917	514	2,660
42	347.5 Miscellaneous Equipment	581	594	607	620	633	646	657	670	683	696	709	722	735	154	658
43	348.5 Other Tangible Plant	2,858	2,894	2,930	2,966	3,002	3,038	3,077	3,113	3,149	3,185	3,221	3,257	3,293	435	3,076
44	INTANGIBLE PLANT	2,402	2,415	2,428	2,441	2,454	2,467	2,473	2,486	2,499	2,512	2,525	2,538	2,551	149	2,476
45	SUPPLY & PUMPING	101,182	101,914	102,646	103,378	104,110	104,842	105,563	106,295	107,027	107,759	108,491	109,223	109,955	8,773	105,568
46	WATER TREATMENT PLANT	49,121	49,892	50,663	51,434	52,205	52,976	53,742	54,513	55,284	56,055	56,826	57,597	58,368	9,247	53,744
47	TRANSMISSION & DISTRIBUTION	274,605	276,655	278,705	280,755	282,805	284,855	286,899	288,949	290,999	293,049	295,099	297,149	299,199	24,594	286,902
48	GENERAL PLANT	74,769	76,237	77,705	79,173	80,641	82,109	83,431	84,899	86,367	87,835	89,303	90,771	92,239	17,470	83,499
49	TOTAL WATER ACCUM. DEPR.	502,079	507,113	512,147	517,181	522,215	527,249	532,108	537,142	542,176	547,210	552,244	557,278	562,312	60,233	532,189

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	5	5	5	5	5	1	5	5	5	5	5	5	56	28
3	302.1 Franchises	6	6	6	6	6	3	6	6	6	6	6	6	69	34
4	339.1 Other Plant & Miscellaneous	2	2	2	2	2	2	2	2	2	2	2	2	24	12
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	51	51	51	51	51	46	51	51	51	51	51	51	607	303
8	305.2 Collecting & Impounding reservoirs	35	35	35	35	35	31	35	35	35	35	35	35	416	208
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	23	23	23	23	23	20	23	23	23	23	23	23	273	136
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1	1	1	1	1	2	1	1	1	1	1	1	13	7
13	310.2 Power Generation Equipment	59	59	59	59	59	61	59	59	59	59	59	59	710	355
14	311.2 Pumping Equipment	563	563	563	563	563	561	563	563	563	563	563	563	6,754	3,377
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	50	50	50	50	50	49	50	50	50	50	50	50	599	299
19	320.3 Water Treatment Equipment	713	713	713	713	713	711	713	713	713	713	713	713	8,554	4,277
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	8	8	8	8	8	6	8	8	8	8	8	8	94	47
22	TRANSMISSION & DISTRIBUTION														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	78	78	78	78	78	81	78	78	78	78	78	78	939	470
26	331.4 Transmission & Distribution	1,384	1,384	1,384	1,384	1,384	1,388	1,384	1,384	1,384	1,384	1,384	1,384	16,612	8,306
27	333.4 Services	90	90	90	90	90	89	90	90	90	90	90	90	1,078	539
28	334.4 Meters & Meter Installation	403	403	403	403	403	402	403	403	403	403	403	403	4,835	2,417
29	335.4 Hydrants	90	90	90	90	90	88	90	90	90	90	90	90	1,076	538
30	339.4 Other Plant & Miscellaneous	5	5	5	5	5	(1)	5	5	5	5	5	5	54	27
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	60	60	60	60	60	(68)	60	60	60	60	60	60	592	291
34	340.5 Office Furniture & Equipment	99	99	99	99	99	95	99	99	99	99	99	99	1,184	592
35	340.51 Computer Equipment	656	656	656	656	656	658	656	656	656	656	656	656	7,874	3,937
36	341.5 Transportation Equipment	379	379	379	379	379	374	379	379	379	379	379	379	4,543	2,271
37	342.5 Stores Equipment	1	1	1	1	1	3	1	1	1	1	1	1	14	7
38	343.5 Tools, Shop & Garage Equipment	52	52	52	52	52	46	52	52	52	52	52	52	618	309
39	344.5 Laboratory Equipment	50	50	50	50	50	48	50	50	50	50	50	50	598	299
40	345.5 Power Operated Equipment	79	79	79	79	79	75	79	79	79	79	79	79	944	472
41	346.5 Communication Equipment	43	43	43	43	43	41	43	43	43	43	43	43	514	257
42	347.5 Miscellaneous Equipment	13	13	13	13	13	11	13	13	13	13	13	13	154	77
43	348.5 Other Tangible Plant	36	36	36	36	36	39	36	36	36	36	36	36	435	218
44	INTANGIBLE PLANT	13	13	13	13	13	6	13	13	13	13	13	13	149	74
45	SUPPLY & PUMPING	732	732	732	732	732	721	732	732	732	732	732	732	8,773	4,386
46	WATER TREATMENT PLANT	771	771	771	771	771	766	771	771	771	771	771	771	9,247	4,623
47	TRANSMISSION & DISTRIBUTION	2,050	2,050	2,050	2,050	2,050	2,044	2,050	2,050	2,050	2,050	2,050	2,050	24,594	12,297
48	GENERAL PLANT	1,468	1,468	1,468	1,468	1,468	1,322	1,468	1,468	1,468	1,468	1,468	1,468	17,470	8,730
49	TOTAL NET ADDITIONS	5,034	5,034	5,034	5,034	5,034	4,859	5,034	5,034	5,034	5,034	5,034	5,034	60,233	30,110

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	5	5	5	5	5	1	5	5	5	5	5	5	56	28
3	302.1 Franchises	6	6	6	6	6	3	6	6	6	6	6	6	69	34
4	339.1 Other Plant & Miscellaneous	2	2	2	2	2	2	2	2	2	2	2	2	24	12
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	51	51	51	51	51	46	51	51	51	51	51	51	607	303
8	305.2 Collecting & Impounding reservoirs	35	35	35	35	35	31	35	35	35	35	35	35	416	208
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	23	23	23	23	23	20	23	23	23	23	23	23	273	136
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1	1	1	1	1	2	1	1	1	1	1	1	13	7
13	310.2 Power Generation Equipment	59	59	59	59	59	61	59	59	59	59	59	59	710	355
14	311.2 Pumping Equipment	563	563	563	563	563	551	563	563	563	563	563	563	6,754	3,377
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	50	50	50	50	50	49	50	50	50	50	50	50	599	299
19	320.3 Water Treatment Equipment	713	713	713	713	713	711	713	713	713	713	713	713	8,554	4,277
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	8	8	8	8	8	6	8	8	8	8	8	8	94	47
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	78	78	78	78	78	81	78	78	78	78	78	78	939	470
26	331.4 Transmission & Distribution	1,384	1,384	1,384	1,384	1,384	1,388	1,384	1,384	1,384	1,384	1,384	1,384	16,612	8,306
27	333.4 Services	90	90	90	90	90	88	90	90	90	90	90	90	1,078	539
28	334.4 Meters & Meter Installation	403	403	403	403	403	402	403	403	403	403	403	403	4,835	2,417
29	335.4 Hydrants	90	90	90	90	90	86	90	90	90	90	90	90	1,078	538
30	339.4 Other Plant & Miscellaneous	5	5	5	5	5	(1)	5	5	5	5	5	5	54	27
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	60	60	60	60	60	58	60	60	60	60	60	60	718	359
34	340.5 Office Furniture & Equipment	99	99	99	99	99	95	99	99	99	99	99	99	1,184	592
35	340.51 Computer Equipment	656	656	656	656	656	658	656	656	656	656	656	656	7,874	3,937
36	341.5 Transportation Equipment	379	379	379	379	379	374	379	379	379	379	379	379	4,543	2,271
37	342.5 Stores Equipment	1	1	1	1	1	3	1	1	1	1	1	1	14	7
38	343.5 Tools, Shop & Garage Equipment	52	52	52	52	52	46	52	52	52	52	52	52	618	309
39	344.5 Laboratory Equipment	50	50	50	50	50	48	50	50	50	50	50	50	598	299
40	345.5 Power Operated Equipment	79	79	79	79	79	75	79	79	79	79	79	79	944	472
41	346.5 Communication Equipment	43	43	43	43	43	41	43	43	43	43	43	43	514	257
42	347.5 Miscellaneous Equipment	13	13	13	13	13	11	13	13	13	13	13	13	154	77
43	348.5 Other Tangible Plant	36	36	36	36	36	39	36	36	36	36	36	36	435	218
44	**INTANGIBLE PLANT**	13	13	13	13	13	6	13	13	13	13	13	13	149	74
45	**SUPPLY & PUMPING**	732	732	732	732	732	721	732	732	732	732	732	732	8,773	4,386
46	**WATER TREATMENT PLANT**	771	771	771	771	771	768	771	771	771	771	771	771	9,247	4,623
47	**TRANSMISSION & DISTRIBUTION**	2,050	2,050	2,050	2,050	2,050	2,044	2,050	2,050	2,050	2,050	2,050	2,050	24,594	12,297
48	**GENERAL PLANT**	1,468	1,468	1,468	1,468	1,468	1,448	1,468	1,468	1,468	1,468	1,468	1,468	17,596	8,798
49	**TOTAL GROSS ADDITIONS**	5,034	5,034	5,034	5,034	5,034	4,995	5,034	5,034	5,034	5,034	5,034	5,034	60,369	30,178

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	126	0	0	0	0	0	0	126	68
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	126	0	0	0	0	0	0	126	68
49	TOTAL RETIREMENTS	0	0	0	0	0	126	0	0	0	0	0	0	126	68

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	309.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	1,663	0.00%	0
3	302.1 Franchises	601	0.00%	0
4	339.1 Other Plant & Miscellaneous	212	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	7,791	29.03%	2,262
8	305.2 Collecting & Impounding reservoirs	14,843	29.03%	4,309
9	306.2 Lake, River & Other Intakes	0	29.03%	0
10	307.2 Wells & Springs	5,586	29.03%	1,622
11	308.2 Infiltration Galleries & Tunnels	0	29.03%	0
12	309.2 Supply Mains	122	29.03%	35
13	310.2 Power Generation Equipment	3,557	0.00%	0
14	311.2 Pumping Equipment	73,689	29.03%	21,394
15	339.2 Other Plant & Miscellaneous	(20)	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	4,886	0.00%	0
19	320.3 Water Treatment Equipment	48,811	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	47	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	7,984	0.00%	0
26	331.4 Transmission & Distribution	190,586	31.60%	60,225
27	333.4 Services	17,202	0.00%	0
28	334.4 Meters & Meter Installation	63,345	0.00%	0
29	335.4 Hydrants	7,304	0.00%	0
30	339.4 Other Plant & Miscellaneous	481	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	6,764	0.00%	0
34	340.5 Office Furniture & Equipment	8,771	0.00%	0
35	340.51 Computer Equipment	23,137	0.00%	0
36	341.5 Transportation Equipment	21,863	0.00%	0
37	342.5 Stores Equipment	94	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	5,313	0.00%	0
39	344.5 Laboratory Equipment	1,600	0.00%	0
40	345.5 Power Operated Equipment	9,564	0.00%	0
41	346.5 Communication Equipment	2,660	0.00%	0
42	347.5 Miscellaneous Equipment	658	0.00%	0
43	348.5 Other Tangible Plant	3,076	0.00%	0
44	INTANGIBLE PLANT	2,476	0.00%	0
45	SUPPLY & PUMPING	105,568	28.06%	29,622
46	WATER TREATMENT PLANT	53,744	0.00%	0
47	TRANSMISSION & DISTRIBUTION	286,902	20.99%	60,225
48	GENERAL PLANT	83,499	0.00%	0
49	TOTAL	532,189	16.88%	89,847

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Water CIAC Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		125,356
10	Utility Adjustment to ordered balance (1)		1,651
11	1992 Additions		3,975
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		3,975
15	12/31/92 Balance		130,982
16			
17			
18	1993 Additions		2,010
19	1993 Retirements		0
20	1993 Adjustments		0
21	1993 Net Additions		2,010
22	12/31/93 Balance		132,992
23			
24			
25	1994 Additions		2,550
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		2,550
29	12/31/94 Balance		135,542
30			
31			
32	1995 Additions		1,350
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		1,350
36	12/31/95 Balance		136,892
37			
38			
39	1996 Additions		1,800
40	1996 Retirements		0
41	1996 Adjustments - CIAC Gross Up Refunds		925
42	1996 Net Additions		2,725
43	12/31/96 Balance		139,617

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/15/95 11:12 AM A11W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	925	925	0	925	925	0.00%	0
2	Line/Main Extensions	28,186	0	28,186	0	28,186	28,186	0	28,186	0.00%	0
3	Meter Installation Fees	75,410	600	76,010	0	76,010	75,710	0	75,710	0.00%	0
4	Contributed Lines	32,396	0	32,396	0	32,396	32,396	0	32,396	24.03%	7,785
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	26.70%	0
6	Service Installation Fees	900	1,200	2,100	0	2,100	1,500	0	1,500	0.00%	0
7	**TOTAL WATER CIAC**	136,892	1,800	138,692	925	139,617	137,792	925	138,717	5.61%	7,785
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	28,186	28,186	28,186	28,186	28,186	28,186	28,186	28,186	28,186	28,186	28,186	28,186	28,186	0	28,186
3	Meter Installation Fees	75,410	75,410	75,410	75,485	75,560	75,635	75,710	75,785	75,860	75,935	76,010	76,010	76,010	600	75,710
4	Contributed Lines	32,396	32,396	32,396	32,396	32,396	32,396	32,396	32,396	32,396	32,396	32,396	32,396	32,396	0	32,396
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	900	900	900	1,050	1,200	1,350	1,500	1,650	1,800	1,950	2,100	2,100	2,100	1,200	1,500
7	**TOTAL WATER CIAC**	136,892	136,892	136,892	137,117	137,342	137,567	137,792	138,017	138,242	138,467	138,692	138,692	138,692	1,800	137,792

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	75	75	75	75	75	75	75	75	0	0	600	300
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	150	150	150	150	150	150	150	150	0	0	1,200	600
7	**TOTAL NET ADDITIONS**	0	0	225	225	225	225	225	225	225	225	0	0	1,800	900

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	75	75	75	75	75	75	75	75	0	0	600	300
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	150	150	150	150	150	150	150	150	0	0	1,200	600
7	**TOTAL GROSS ADDITIONS**	0	0	225	225	225	225	225	225	225	225	0	0	1,800	900

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)

Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	925	0	0	0	0	0	0	0	0	0	0	0	925	925
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	925	0	0	0	0	0	0	0	0	0	0	0	925	925
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	61,600
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	4,832
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	4,832
15	12/31/92 Balance	66,432
16		
17		
18	1993 Additions	4,982
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	4,982
22	12/31/93 Balance	71,414
23		
24		
25	1994 Additions	5,096
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	5,096
29	12/31/94 Balance	76,510
30		
31		
32	1995 Additions	5,182
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	5,182
36	12/31/95 Balance	81,692
37		
38		
39	1996 Additions	5,275
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	5,275
43	12/31/96 Balance	86,967

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	39	39	0	39	20	0	20	0.00%	0
2	Line/Main Extensions	22,502	657	23,159	0	23,159	22,830	0	22,830	0.00%	0
3	Meter Installation Fees	41,289	3,786	45,075	0	45,075	43,182	0	43,182	0.00%	0
4	Contributed Lines	17,891	755	18,646	0	18,646	18,268	0	18,268	20.99%	3,834
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	28.06%	0
6	Service Installation Fees	11	38	49	0	49	30	0	30	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	81,693	5,275	86,968	0	86,968	84,330	0	84,330	4.55%	3,834

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Ave. Utility Balance 1996
1	Plant Capacity Fees	0	3	6	9	12	15	21	24	27	30	33	36	39	39	20
2	Line/Main Extensions	22,502	22,557	22,612	22,667	22,722	22,777	22,829	22,884	22,939	22,994	23,049	23,104	23,159	657	22,830
3	Meter Installation Fees	41,289	41,605	41,921	42,237	42,553	42,869	43,179	43,495	43,811	44,127	44,443	44,759	45,075	3,786	43,182
4	Contributed Lines	17,891	17,954	18,017	18,080	18,143	18,206	18,268	18,331	18,394	18,457	18,520	18,583	18,646	755	18,268
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	11	14	17	20	23	26	31	34	37	40	43	46	49	38	30
7	TOTAL ACC. AMORT. CIAC	81,693	82,133	82,573	83,013	83,453	83,893	84,328	84,768	85,208	85,648	86,088	86,528	86,968	5,275	84,330

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	3	3	3	3	3	6	3	3	3	3	3	3	39	20
2	Line/Main Extensions	55	55	55	55	55	52	55	55	55	55	55	55	657	328
3	Meter Installation Fees	316	316	316	316	316	310	316	316	316	316	316	316	3,786	1,893
4	Contributed Lines	63	63	63	63	63	62	63	63	63	63	63	63	755	377
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	3	3	3	3	3	5	3	3	3	3	3	3	38	19
7	**TOTAL NET ADDITIONS**	440	440	440	440	440	435	440	440	440	440	440	440	5,275	2,637

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	3	3	3	3	3	6	3	3	3	3	3	3	39	20
2	Line/Main Extensions	55	55	55	55	55	52	55	55	55	55	55	55	657	328
3	Meter Installation Fees	316	316	316	316	316	310	316	316	316	316	316	316	3,786	1,893
4	Contributed Lines	63	63	63	63	63	62	63	63	63	63	63	63	755	377
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	3	3	3	3	3	5	3	3	3	3	3	3	38	19
7	**TOTAL GROSS ADDITIONS**	440	440	440	440	440	435	440	440	440	440	440	440	5,275	2,637

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements -1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

6/15/95 1:38 PM A14W6.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	TOTAL	195,498,804	100.00%		9.85%	
10						
11						
12			PRESENT ANNUAL AFUDC RATE =		see below	(b)
13						
14			PROPOSED ANNUAL AFUDC RATE =		9.85%	(c)
15						
16			PROPOSED MONTHLY AFUDC RATE =		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	TOTAL	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/15/95 1:39 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Lailani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
61	Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
62	Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
63	Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
64	River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
65	River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
66	Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
67	Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
68	Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
69	Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
70	Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
71	Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
72	South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
73	St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
74	Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
75	Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
76	Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
77	Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
78	Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
79	Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
80	University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
81	Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
82	Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
83	Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
84	Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
85	Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
86	Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
87	Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	18.35%
34	Non-used and Useful Amount	0

6/15/95 1:40 PM A16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierma

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,483,388
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,406
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,348)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,266	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,706	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,408,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,348,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,782,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	8,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,498	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,358,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,562	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,996
6															
7	GROSS UTILITY PLANT	341,911,668	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,168,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,468)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,645,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,393,196
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,813,685	2,813,685	2,813,685	2,813,685	2,507,941	2,453,036	2,274,589	3,371,069
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,808	8,617,512	7,341,833	4,330,468	6,098,028	7,858,940	6,114,057	4,507,685	3,965,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	391,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	126,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	**TOTAL CURRENT ASSETS**	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,839,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	**TOTAL DEFERRED ASSETS**	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	**TOTAL ASSETS**	309,214,095	326,681,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,268,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	82,459,482
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,059,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(68,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,078,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,900,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,890	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,849	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,871	14,213,412	15,849,473	14,292,853
27															

435

6/15/95 1:41 PM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,169,270	7,328,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(298,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,999	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,839,591	119,176,525	119,396,137	119,516,274	119,727,896	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	328,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,880	341,347,177	343,469,022	333,207,923

6/15/95 1:42 PM A19W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0		12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	18.41%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	16.88%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	DEFERRED DEBITS				
3	12/31/95 Balance			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	Total Amortization Expense 12/31/96		0		B-1 (W)
18	Average Rate Base Balance 12/31/96			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase		Requested Income	Requested Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:								
2	Water Sales	208,179	0	208,179	130,375		338,554	62.63%	B-4(W),B-3(W)
3	Other Revenue	4,370	0	4,370	0		4,370		B-4(W)
4	TOTAL OPERATING REVENUES	212,549	0	212,549	130,375		342,924		
5	OPERATING EXPENSES:								
6	Operation and Maintenance	152,697	5,893	158,590	0		158,590		B-5(W)
7	Depreciation net of CIAC Amort	47,655	0	47,655	0		47,655		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W),A-21(W)
9	Taxes Other Than Income	46,901	(5,606)	41,295	5,867	(A)	47,162		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(31,642)	(92)	(31,734)	48,029	(B)	16,295		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	215,610	195	215,805	53,896		269,701		
12	NET OPERATING INCOME	(3,061)	(195)	(3,256)	76,479		73,223		
13	RATE BASE	763,799	(925)	762,874			762,874		A-1(W)
14	RATE OF RETURN	(0.40%)		(0.43%)			9.60%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:								
2	Water Sales	208,179	0	208,179	139,721		347,900	67.12%	B-4(W),B-3(W)
3	Other Revenue	4,370	0	4,370	0		4,370		B-4(W)
4	TOTAL OPERATING REVENUES	212,549	0	212,549	139,721		352,270		
5	OPERATING EXPENSES:								
6	Operation and Maintenance	152,697	5,893	158,590	0		158,590		B-5(W)
7	Depreciation net of CIAC Amort	47,655	0	47,655	0		47,655		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	46,901	(5,606)	41,295	6,287	(A)	47,582		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(31,642)	(92)	(31,734)	51,472	(B)	19,738		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	215,610	195	215,805	57,759		273,564		
12	NET OPERATING INCOME	(3,061)	(195)	(3,256)	81,962		78,706		
13	RATE BASE	763,799	(925)	762,874			762,874		A-1(W)
14	RATE OF RETURN	(0.40%)		(0.43%)			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	10.47%	D-1(W)	
3	Rate of Return (%)	10.32%	9.60%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	762,874	762,874	A-1(W)	
6	Required / Requested Income (L3 x L5)	78,706	73,223		
7	Adjusted Income Under Present Rates	(3,256)	(3,256)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	81,962	76,479		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	133,434	124,508		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	139,721	130,375		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	133,434	124,508		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	51,472	48,029		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	6,287	5,867		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	81,962	76,479		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

6/16/95 8:35 AM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	A. REVENUES:		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	B. OPERATION AND MAINTENANCE EXPENSE:		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	2,794	
11			
12	3. Conservation Program Expenses	1,951	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	142	
15			
16	5. Conservation Elasticity Adjustment	(1,924)	
17			
18	6. Hewitt Study Expenses	2,929	
19			
20	7.	0	
21			
22		5,893	
23	C. DEPRECIATION NET OF AMORTIZATION OF CIAC:		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	D. AMORTIZATION:		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	E. TAXES OTHER THAN INCOME:		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	343	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(5,949)	
43			
44		(5,606)	
45	F. INCOME TAXES:		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(92)	
47			
48	2.	0	
49			
50		(92)	
51			
52			
53	TOTAL WATER INCOME ADJUSTMENTS	195	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	(1) Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	195,631	0	195,631
4	461.2 Metered - Commercial	10,495	0	10,495
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	206,126	0	206,126
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	2,053	0	2,053
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	2,053	0	2,053
18	**TOTAL WATER SALES**	208,179	0	208,179
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	4,370	0	4,370
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	4,370	0	4,370
26	**TOTAL PRESENT WATER OPERATING REVENUES**	212,549	0	212,549

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .5) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	61,474	4,291	65,765	24,662	1,175	25,837	10,155	1,051	11,206	26,657	2,065	28,722
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	15,362	340	15,703	6,163	0	6,163	2,538	142	2,679	6,662	199	6,860
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	21,417	(1,605)	19,812	20,935	(1,666)	19,269	33	0	33	448	61	509
6	616 Fuel for Power Production	122	0	122	122	0	122	0	0	0	0	0	0
7	618 Chemicals	3,246	(258)	2,988	3,246	(258)	2,988	0	0	0	0	0	0
8	620 Materials & Supplies	8,239	318	8,557	6,477	0	6,477	540	56	596	1,221	262	1,484
9	631 Contractual Services - Eng.	204	0	204	0	0	0	0	0	0	204	0	204
10	632 Contractual Services - Acct.	1,086	0	1,086	0	0	0	0	0	0	1,086	0	1,086
11	633 Contractual Services - Legal	654	0	654	0	0	0	0	0	0	654	0	654
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	7,515	871	8,386	5,828	84	5,912	0	0	0	1,687	787	2,474
14	641 Rental of Real Building/Real Property	1,124	152	1,276	153	0	153	0	0	0	971	152	1,123
15	642 Rental of Equipment	466	26	493	422	0	422	0	0	0	44	26	71
16	650 Transportation Expense	6,852	71	6,923	5,995	0	5,995	382	48	430	475	23	498
17	656 Insurance - Vehicle	744	0	744	0	0	0	0	0	0	744	0	744
18	657 Insurance - General Liability	1,530	317	1,847	0	0	0	0	0	0	1,530	317	1,847
19	658 Insurance - Workman's Comp (2)	1,051	15	1,067	422	0	422	174	10	183	456	6	461
20	659 Insurance - Other	152	0	152	0	0	0	0	0	0	152	0	152
21	660 Advertising Expense	166	149	315	0	0	0	0	0	0	166	149	315
22	666 Reg. Comm. Exp. - Rate Case Amort.	4,493	0	4,493	0	0	0	0	0	0	4,493	0	4,493
23	667 Reg. Comm. Exp. - Other	361	0	361	0	0	0	0	0	0	361	0	361
24	670 Bad Debt Expense	1,329	144	1,473	0	0	0	1,329	144	1,473	0	0	0
25	675 Miscellaneous Expenses	15,110	1,060	16,170	4,245	0	4,245	3,334	193	3,526	7,531	867	8,398
26	TOTAL WATER O & M EXPENSES	152,697	5,893	158,590	78,670	(665)	78,005	18,485	1,642	20,127	55,542	4,915	60,457

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 Of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	5,113	4,721	5,419	5,205	5,252	5,180	5,143	5,140	5,023	5,179	4,996	5,103	61,474	4,291	65,765
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	1,278	1,180	1,354	1,301	1,312	1,294	1,285	1,285	1,255	1,294	1,248	1,275	15,362	340	15,702
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	1,791	1,782	1,785	1,785	1,785	1,784	1,784	1,784	1,784	1,785	1,783	1,784	21,417	(1,605)	19,812
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	122	0	0	122	0	122
7	618.1-.8 Chemicals	277	282	267	267	282	267	267	267	267	267	267	267	3,246	(258)	2,988
8	620.1-.8 Materials & Supplies	166	2,368	602	277	932	277	261	666	1,329	263	155	922	8,239	318	8,557
9	631.1-.8 Contractual Services - Eng.	17	16	18	17	17	17	17	17	17	17	17	17	204	0	204
10	632.1-.8 Contractual Services - Acct.	89	86	93	93	91	90	91	91	90	92	89	90	1,086	0	1,086
11	633.1-.8 Contractual Services - Legal	54	52	56	56	55	54	55	55	54	55	53	54	654	0	654
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	94	97	83	513	101	278	1,029	1,028	1,211	1,028	1,025	1,028	7,515	871	8,386
14	641.1-.8 Rental of Real Building/Real Property	80	229	83	83	82	81	81	82	81	82	79	81	1,124	152	1,276
15	642.1-.8 Rental of Equipment	5	107	6	5	107	5	106	5	106	5	4	4	466	26	**
16	650.1-.8 Transportation Expense	565	555	561	561	560	560	561	626	559	627	559	558	6,851	71	6,922
17	656.1-.8 Insurance - Vehicle	61	59	64	64	63	62	62	63	62	63	61	62	744	0	744
18	657.1-.8 Insurance - General Liability	126	121	131	131	129	127	128	129	127	130	125	127	1,530	317	1,847
19	658.1-.8 Insurance - Workman's Comp (2)	87	81	93	89	90	89	88	88	86	89	85	87	1,051	15	1,066
20	659.1-.8 Insurance - Other	12	12	13	13	13	13	13	13	13	13	12	13	152	0	152
21	660.1-.8 Advertising Expense	14	13	14	14	14	14	14	14	14	14	14	14	166	149	315
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	369	354	385	384	378	374	377	378	373	381	367	373	4,493	0	4,493
23	667.1-.8 Reg. Comm. Exp. - Other	30	28	31	31	30	30	30	30	30	31	29	30	361	0	361
24	670.1-.8 Bad Debt Expense	111	101	112	112	112	110	113	112	109	114	110	112	1,329	144	1,473
25	675.1-.8 Miscellaneous Expenses	1,291	1,207	1,372	1,293	1,293	1,297	1,234	1,233	1,216	1,247	1,209	1,221	15,110	1,060	16,170
26	TOTAL WATER O & M EXPENSES	11,630	13,451	12,542	12,293	12,698	12,002	12,742	13,125	13,805	12,897	12,289	13,222	152,696	5,893	158,589

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	2,074	1,844	2,277	2,074	2,153	2,120	2,039	2,043	1,976	2,050	1,979	2,034	24,662	1,175	25,837
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	518	461	569	518	538	530	510	510	494	512	495	508	6,163	0	6,163
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	1,751	1,744	1,744	1,744	1,744	1,744	1,744	1,744	1,744	1,744	1,744	1,744	20,935	(1,666)	19,269
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	122	0	0	122	0	122
7	618.1-.6 Chemicals	277	282	267	267	282	267	267	267	267	267	267	267	3,246	(258)	2,988
8	620.1-.6 Materials & Supplies	21	2,231	451	127	784	130	113	538	1,183	114	11	775	6,477	0	6,477
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	(45)	(36)	(61)	369	(41)	137	887	887	1,071	885	887	888	5,828	84	5,912
14	641.1-.6 Rental of Real Building/Real Property	0	153	0	0	0	0	0	0	0	0	0	0	153	0	153
15	642.1-.6 Rental of Equipment	2	103	2	1	103	2	103	1	103	1	1	1	422	0	422
16	650.1-.6 Transportation Expense	494	488	488	488	488	488	488	554	488	554	488	486	5,995	0	5,995
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	35	32	39	35	37	36	35	35	34	35	34	35	422	0	422
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	393	359	444	369	378	394	317	319	318	323	318	314	4,245	0	4,245
26	TOTAL WATER DIRECT O & M EXPENSES	5,521	7,661	6,221	5,994	6,466	5,848	6,503	6,897	7,676	6,607	6,224	7,053	78,670	(665)	78,005

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	848	774	859	852	855	843	867	858	836	868	838	856	10,155	1,051	11,206
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	212	193	215	213	214	211	217	214	209	217	209	214	2,538	142	2,679
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	3	3	3	3	3	3	3	3	3	3	3	3	33	0	33
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	45	41	46	45	45	45	46	46	44	46	45	46	540	56	596
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	32	29	32	32	32	32	33	32	31	33	32	32	382	48	430
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	15	13	15	15	15	14	15	15	14	15	14	15	174	10	183
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	111	101	112	112	112	110	113	112	109	114	110	112	1,329	144	1,473
25	675.7 Miscellaneous Expenses	278	254	282	280	281	277	285	282	274	285	275	281	3,334	193	3,526
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	1,544	1,409	1,564	1,551	1,556	1,535	1,578	1,561	1,522	1,581	1,525	1,559	18,485	1,642	20,127

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 Of 9
Preparer: Kimball

Line No.	(1) Account No.	Account Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	2,191	2,103	2,283	2,278	2,244	2,217	2,237	2,240	2,211	2,260	2,179	2,213	26,657	2,065	28,722
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	547	525	571	569	561	554	559	560	553	565	545	553	6,662	199	6,860
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	37	35	38	38	38	37	38	38	37	38	37	37	448	61	509
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	100	96	105	104	103	102	103	103	101	104	100	101	1,221	262	1,484
9	631.8	Contractual Services - Eng.	17	16	18	17	17	17	17	17	17	17	17	17	204	0	204
10	632.8	Contractual Services - Acct.	89	86	93	93	91	90	91	91	90	92	89	90	1,086	0	1,086
11	633.8	Contractual Services - Legal	54	52	56	56	55	54	55	55	54	55	53	54	654	0	654
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	139	133	145	144	142	140	142	142	140	143	138	140	1,687	787	2,474
14	641.8	Rental of Real Building/Real Property	80	77	83	83	82	81	81	82	81	82	79	81	971	152	1,123
15	642.8	Rental of Equipment	4	4	4	4	4	4	4	4	4	4	4	4	44	26	71
16	650.8	Transportation Expense	39	37	41	41	40	39	40	40	39	40	39	39	475	23	498
17	656.8	Insurance - Vehicle	61	59	64	64	63	62	62	63	62	63	61	62	744	0	744
18	657.8	Insurance - General Liability	126	121	131	131	129	127	128	129	127	130	125	127	1,530	317	1,847
19	658.8	Insurance - Workman's Comp (2)	37	36	39	39	38	38	38	38	38	39	37	38	456	6	461
20	659.8	Insurance - Other	12	12	13	13	13	13	13	13	13	13	12	13	152	0	152
21	660.8	Advertising Expense	14	13	14	14	14	14	14	14	14	14	14	14	166	149	315
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	369	354	385	384	378	374	377	378	373	381	367	373	4,493	0	4,493
23	667.8	Reg. Comm. Exp. - Other	30	28	31	31	30	30	30	30	30	31	29	30	361	0	361
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	619	594	645	644	634	626	632	633	625	639	616	625	7,531	867	8,398
26		TOTAL WATER ALLOCATED A & G EXPENSES	4,565	4,381	4,758	4,747	4,676	4,619	4,661	4,667	4,607	4,710	4,541	4,611	55,542	4,915	60,457

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 0f 9
Preparer: Kimball

Line No.	Account No. and Name	(1)	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6) Marco Shores Raw Water Purchase Adjustment	(7) Add Buenaventura Lakes Common Costs	(8) Add Conservation Program Expenses	(9) Add Hurricane Preparedness/ & Lab Cost Expenses	(10) Conservation Elasticity Adjustment	(11) Add Hewitt Study Expenses	(12) Net Adjustments	(13) Total Adjusted O & M
			UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
1	601.1-.8	Salaries & Wages - Employees	61,672	3,620	(3,819)	61,474	0	898	464	0	0	2,929	4,291	65,765
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	15,315	47	0	15,362	0	224	116	0	0	0	340	15,703
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	21,467	0	(50)	21,417	0	61	0	0	(1,666)	0	(1,605)	19,812
6	616.1-.8	Fuel for Power Production	120	2	(0)	122	0	0	0	0	0	0	0	122
7	618.1-.8	Chemicals	3,184	62	(0)	3,246	0	0	0	0	(258)	0	(258)	2,988
8	620.1-.8	Materials & Supplies	8,260	161	(183)	8,239	0	109	151	58	0	0	318	8,557
9	631.1-.8	Contractual Services - Eng.	221	4	(21)	204	0	0	0	0	0	0	0	204
10	632.1-.8	Contractual Services - Acct.	1,175	23	(113)	1,086	0	0	0	0	0	0	0	1,086
11	633.1-.8	Contractual Services - Legal	708	14	(68)	654	0	0	0	0	0	0	0	654
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	7,543	147	(175)	7,515	0	279	507	84	0	0	871	8,386
14	641.1-.8	Rental of Real Building/Real Property	1,201	23	(101)	1,124	0	152	0	0	0	0	152	1,276
15	642.1-.8	Rental of Equipment	462	9	(5)	466	0	23	4	0	0	0	26	493
16	650.1-.8	Transportation Expense	6,808	133	(89)	6,852	0	71	0	0	0	0	71	6,923
17	656.1-.8	Insurance - Vehicle	806	16	(77)	744	0	0	0	0	0	0	0	744
18	657.1-.8	Insurance - General Liability	1,656	32	(159)	1,530	0	317	0	0	0	0	317	1,847
19	658.1-.8	Insurance - Workman's Comp (2)	1,103	(52)	0	1,051	0	15	0	0	0	0	15	1,067
20	659.1-.8	Insurance - Other	164	3	(16)	152	0	0	0	0	0	0	0	152
21	660.1-.8	Advertising Expense	179	3	(17)	166	0	0	149	0	0	0	149	315
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	2,974	0	1,520	4,493	0	0	0	0	0	0	0	4,493
23	667.1-.8	Reg. Comm. Exp. - Other	399	0	(38)	361	0	0	0	0	0	0	0	361
24	670.1-.8	Bad Debt Expense	1,439	0	(110)	1,329	0	144	0	0	0	0	144	1,473
25	675.1-.8	Miscellaneous Expenses	15,927	311	(1,127)	15,110	0	500	559	0	0	0	1,060	16,170
26	TOTAL WATER O & M EXPENSES		152,784	4,559	(4,646)	152,697	0	2,794	1,951	142	(1,924)	2,929	5,893	158,590

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 of 9
Preparer: Kimball

Line No.	Account No. and Name	(1)	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6) Marco Shores Raw Water Purchase Adjustment	(7) Add Buenaventura Lakes Common Costs	(8) Add Conservation Program Expenses	(9) Add Hurricane Preparedness/ & Lab Cost Expenses	(10) Conservation Elasticity Adjustment	(11) Add Hewitt Study Expenses	(12) Net Adjustments	(13) Total Adjusted O & M
			UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
1	601.1-.6	Salaries & Wages - Employees	23,295	1,367	(0)	24,662	0	0	0	0	0	1,175	1,175	25,837
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	5,785	378	0	6,163	0	0	0	0	0	0	0	6,163
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	20,935	0	0	20,935	0	0	0	0	(1,666)	0	(1,666)	19,269
6	616.1-.6	Fuel for Power Production	120	2	(0)	122	0	0	0	0	0	0	0	122
7	618.1-.6	Chemicals	3,184	62	(0)	3,246	0	0	0	0	(258)	0	(258)	2,988
8	620.1-.6	Materials & Supplies	6,353	124	(0)	6,477	0	0	0	0	0	0	0	6,477
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	5,717	111	(0)	5,828	0	0	0	84	0	0	84	5,912
14	641.1-.6	Rental of Real Building/Real Property	150	3	0	153	0	0	0	0	0	0	0	153
15	642.1-.6	Rental of Equipment	414	8	0	422	0	0	0	0	0	0	0	422
16	650.1-.6	Transportation Expense	5,880	115	0	5,995	0	0	0	0	0	0	0	5,995
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	417	5	0	422	0	0	0	0	0	0	0	422
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	4,164	81	(0)	4,245	0	0	0	0	0	0	0	4,245
26	TOTAL WATER DIRECT O & M EXPENSES		76,413	2,257	(1)	78,670	0	0	0	84	(1,924)	1,175	(665)	78,005

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	10,587	621	(1,053)	10,155	0	567	0	0	0	484	1,051	11,206
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	2,629	(91)	0	2,538	0	142	0	0	0	0	142	2,679
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	37	0	(3)	33	0	0	0	0	0	0	0	33
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	585	11	(56)	540	0	56	0	0	0	0	56	596
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	414	8	(40)	382	0	48	0	0	0	0	48	430
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	189	(16)	0	174	0	10	0	0	0	0	10	183
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	1,439	0	(110)	1,329	0	144	0	0	0	0	144	1,473
25	675.7	Miscellaneous Expenses	3,609	70	(346)	3,334	0	193	0	0	0	0	193	3,526
26	TOTAL WATER O & M EXPENSES		19,489	604	(1,608)	18,485	0	1,158	0	0	0	484	1,642	20,127

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.		Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	27,790	1,631	(2,765)	26,657	0	331	464	0	0	1,270	2,065	28,722
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	6,901	(240)	0	6,662	0	83	116	0	0	0	199	6,860
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	495	0	(47)	448	0	61	0	0	0	0	61	509
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	1,322	26	(127)	1,221	0	53	151	58	0	0	262	1,484
9	631.8	Contractual Services - Eng.	221	4	(21)	204	0	0	0	0	0	0	0	204
10	632.8	Contractual Services - Acct.	1,175	23	(113)	1,086	0	0	0	0	0	0	0	1,086
11	633.8	Contractual Services - Legal	708	14	(68)	654	0	0	0	0	0	0	0	654
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	1,827	36	(175)	1,687	0	279	507	0	0	0	787	2,474
14	641.8	Rental of Real Building/Real Property	1,051	20	(101)	971	0	152	0	0	0	0	152	1,123
15	642.8	Rental of Equipment	48	1	(5)	44	0	23	4	0	0	0	26	71
16	650.8	Transportation Expense	514	10	(49)	475	0	23	0	0	0	0	23	498
17	656.8	Insurance - Vehicle	806	16	(77)	744	0	0	0	0	0	0	0	744
18	657.8	Insurance - General Liability	1,656	32	(159)	1,530	0	317	0	0	0	0	317	1,847
19	658.8	Insurance - Workman's Comp (2)	497	(41)	0	456	0	6	0	0	0	0	6	461
20	659.8	Insurance - Other	164	3	(16)	152	0	0	0	0	0	0	0	152
21	660.8	Advertising Expense	179	3	(17)	166	0	0	149	0	0	0	149	315
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	2,974	0	1,520	4,493	0	0	0	0	0	0	0	4,493
23	667.8	Reg. Comm. Exp. - Other	399	0	(38)	361	0	0	0	0	0	0	0	361
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	8,154	159	(781)	7,531	0	308	559	0	0	0	867	8,398
26	TOTAL WATER O & M EXPENSES		56,882	1,698	(3,038)	55,542	0	1,636	1,951	58	0	1,270	4,915	60,457

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	61,673	65,765	4,093	6.64%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	15,315	15,703	387	2.53%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	21,467	19,812	(1,655)	(7.71%)
6	616.1-.8	Fuel for Power Production	120	122	2	1.67%
7	618.1-.8	Chemicals	3,184	2,988	(196)	(6.16%)
8	620.1-.8	Materials & Supplies	8,260	8,557	297	3.60%
9	631.1-.8	Contractual Services - Eng.	221	204	(17)	(7.68%)
10	632.1-.8	Contractual Services - Acct.	1,175	1,086	(90)	(7.66%)
11	633.1-.8	Contractual Services - Legal	708	654	(54)	(7.62%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	7,544	8,386	842	11.16%
14	641.1-.8	Rental of Real Building/Real Property	1,201	1,276	75	6.25%
15	642.1-.8	Rental of Equipment	462	493	31	6.71%
16	650.1-.8	Transportation Expense	6,808	6,923	115	1.69%
17	656.1-.8	Insurance - Vehicle	806	744	(61)	(7.57%)
18	657.1-.8	Insurance - General Liability	1,656	1,847	191	11.53%
19	658.1-.8	Insurance - Workman's Comp	1,104	1,067	(37)	(3.35%)
20	659.1-.8	Insurance - Other	164	152	(13)	(7.91%)
21	660.1-.8	Advertising Expense	179	315	136	75.81%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	2,974	4,493	1,520	51.12%
23	667.1-.8	Reg. Comm. Exp. - Other	399	361	(38)	(9.53%)
24	670.1-.8	Bad Debt Expense	1,439	1,473	34	2.36%
25	675.1-.8	Miscellaneous Expenses	15,927	16,170	243	1.53%
26	**TOTAL WATER O & M EXPENSES**		152,785	158,590	5,805	3.80%
27	**TOTAL (LESS ACCTS 666 & 667)**		149,412	153,735	4,323	2.89%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6	Salaries & Wages - Employees		23,295	25,837	2,542	10.91%
2	603.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits		5,785	6,163	378	6.53%
4	610.1-.6	Purchased Water		0	0	0	0.00%
5	615.1-.6	Purchased Power		20,935	19,269	(1,666)	(7.96%)
6	616.1-.6	Fuel for Power Production		120	122	2	1.67%
7	618.1-.6	Chemicals		3,184	2,988	(196)	(6.16%)
8	620.1-.6	Materials & Supplies		6,353	6,477	124	1.95%
9	631.1-.6	Contractual Services - Eng.		0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.		0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal		0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%
13	635.1-.6	Contractual Services - Other		5,717	5,912	195	3.41%
14	641.1-.6	Rental of Real Building/Real Property		150	153	3	2.00%
15	642.1-.6	Rental of Equipment		414	422	8	1.93%
16	650.1-.6	Transportation Expense		5,880	5,995	115	1.96%
17	656.1-.6	Insurance - Vehicle		0	0	0	0.00%
18	657.1-.6	Insurance - General Liability		0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp		417	422	5	1.20%
20	659.1-.6	Insurance - Other		0	0	0	0.00%
21	660.1-.6	Advertising Expense		0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%
24	670.1-.6	Bad Debt Expense		0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses		4,164	4,245	81	1.95%
26	**TOTAL WATER O & M EXPENSES**			76,414	78,005	1,591	2.08%
27	**TOTAL (LESS ACCTS 666 & 667)**			76,414	78,005	1,591	2.08%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	10,587	11,206	619	5.85%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	2,629	2,679	50	1.90%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	37	33	(3)	(8.16%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	585	596	12	2.05%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	414	430	16	3.87%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	189	183	(6)	(3.17%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	1,439	1,473	34	2.36%
25	675.7	Miscellaneous Expenses	3,609	3,526	(83)	(2.30%)
26		**TOTAL WATER O & M EXPENSES**	19,489	20,127	639	3.28%
27		**TOTAL (LESS ACCTS 666 & 667)**	19,489	20,127	639	3.28%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	27,790	28,722	931	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	6,901	6,860	(41)	(0.59%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	495	509	14	2.83%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	1,322	1,484	161	12.18%
9	631.8	Contractual Services - Eng.	221	204	(17)	(7.68%)
10	632.8	Contractual Services - Acct.	1,175	1,086	(90)	(7.66%)
11	633.8	Contractual Services - Legal	708	654	(54)	(7.62%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	1,827	2,474	647	35.42%
14	641.8	Rental of Real Building/Real Property	1,051	1,123	72	6.85%
15	642.8	Rental of Equipment	48	71	23	47.82%
16	650.8	Transportation Expense	514	498	(16)	(3.11%)
17	656.8	Insurance - Vehicle	806	744	(61)	(7.57%)
18	657.8	Insurance - General Liability	1,656	1,847	191	11.53%
19	658.8	Insurance - Workman's Comp	497	461	(36)	(7.24%)
20	659.8	Insurance - Other	164	152	(13)	(7.91%)
21	660.8	Advertising Expense	179	315	136	75.81%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	2,974	4,493	1,520	51.12%
23	667.8	Reg. Comm. Exp. - Other	399	361	(38)	(9.53%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	8,154	8,398	245	3.00%
26		**TOTAL WATER O & M EXPENSES**	56,882	60,457	3,574	6.28%
27		**TOTAL (LESS ACCTS 666 & 667)**	53,510	55,603	2,092	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	See Volume II for detailed support.			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intml.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	21	
51	Marco Island	Docket No. 920655-WS	$106,820	842	
52	GIGA	Docket No. 920199-WS	$677,601	5,338	
53	Lehigh	Docket No. 911188-WS	$67,100	529	
54			854,174	6,730	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	7,840	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	3,404	
58			1,427,241	11,244	
59	Total Projected Rate Case Expense		2,281,415	17,974	
60	Annual Amortization		$570,354	$4,493	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	986	
64	% of Total		100.000000%	0.787842%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B :0
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intml.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	21	
51	Marco Island	Docket No. 920655-WS	$106,820	842	
52	GIGA	Docket No. 920199-WS	$677,601	5,338	
53	Lehigh	Docket No. 911188-WS	$67,100	529	
54			854,174	6,730	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	7,840	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	3,404	
58			1,427,241	11,244	
59	Total Projected Rate Case Expense		2,281,415	17,974	
60	Annual Amortization		$570,354	$4,493	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	986	
64	% of Total		100.000000%	0.787842%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)
		Maintenance projects greater than 2% of test year revenues per system		
Line No.	Date	Description	Total Water Cost	How often to repeat
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-15 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	INTANGIBLE PLANT									
2	301.1 Organization	2,244	40	2.50%	56	0	56	0.00%	0	56
3	302.1 Franchise	2,773	40	2.50%	69	0	69	0.00%	0	69
4	339.1 Other Plant & Misc.	601	25	4.00%	24	0	24	0.00%	0	24
5	SOURCE OF SUPPLY & PUMPING									
6	303.2 Land & Land Rights	1,936	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	20,022	33	3.03%	607	0	607	29.03%	176	431
8	305.2 Collect. & Impound.	20,779	50	2.00%	416	0	416	29.03%	121	295
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	29.03%	0	0
10	307.2 Wells & Springs	8,209	30	3.33%	273	0	273	29.03%	79	194
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	29.03%	0	0
12	309.2 Supply Mains	471	35	2.86%	13	0	13	29.03%	4	9
13	310.2 Power Generation Equpi.	14,200	20	5.00%	710	0	710	0.00%	0	710
14	311.2 Pumping Equipment	135,072	20	5.00%	6,754	0	6,754	29.03%	1,961	4,793
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	87	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	19,773	33	3.03%	599	0	599	0.00%	0	599
19	320.3 Water Treatment Equip.	187,996	22	4.55%	8,554	0	8,554	0.00%	0	8,554
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	2,362	25	4.00%	94	0	94	0.00%	0	94
22	TRANSMISSION & DISTRIBUTION									
23	303.4 Land & Land Rights	15	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	34,781	37	2.70%	939	0	939	0.00%	0	939
26	331.4 Transmission & Distribution	712,948	43	2.33%	16,612	0	16,612	31.60%	5,249	11,363
27	333.4 Services	43,133	40	2.50%	1,078	0	1,078	0.00%	0	1,078
28	334.4 Meters & Meter Installation	96,693	20	5.00%	4,835	0	4,835	0.00%	0	4,835
29	335.4 Hydrants	48,460	45	2.22%	1,076	0	1,076	0.00%	0	1,076
30	339.4 Other Plant & Misc.	1,338	25	4.00%	54	0	54	0.00%	0	54
31	GENERAL PLANT									
32	303.5 Land & Land Rights	2,816	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	28,715	40	2.50%	718	0	718	0.00%	0	718
34	340.5 Office Furniture & Equipment	17,746	15	6.67%	1,184	0	1,184	0.00%	0	1,184
35	340.51 Computer Equipment	47,237	6	16.67%	7,874	0	7,874	0.00%	0	7,874
36	341.5 Transportation Equipment	27,252	6	16.67%	4,543	0	4,543	0.00%	0	4,543
37	342.5 Stores Equipment	256	18	5.56%	14	0	14	0.00%	0	14
38	343.5 Tools, Shop & Garage	9,891	16	6.25%	618	0	618	0.00%	0	618
39	344.5 Laboratory Equipment	8,969	15	6.67%	598	0	598	0.00%	0	598
40	345.5 Power Operated Equipment	11,328	12	8.33%	944	0	944	0.00%	0	944
41	346.5 Communication Equipmem	5,140	10	10.00%	514	0	514	0.00%	0	514
42	347.5 Miscellaneous Equipment	2,311	15	6.67%	154	0	154	0.00%	0	154
43	348.5 Other Tangible Plant	4,350	10	10.00%	435	0	435	0.00%	0	435
44	INTANGIBLE PLANT	5,618		2.65%	149	0	149	0.00%	0	149
45	SUPPLY & PUMPING	200,689		4.37%	8,773	0	8,773	26.68%	2,341	6,432
46	WATER TREATMENT PLANT	210,218		4.40%	9,247	0	9,247	0.00%	0	9,247
47	TRANSMISSION & DISTRIBUTION	937,369		2.62%	24,594	0	24,594	21.34%	5,249	19,345
48	GENERAL PLANT	166,010		10.60%	17,596	0	17,596	0.00%	0	17,596
49	TOTAL DEPRECIATION EXPENSE	1,519,904		3.97%	60,359	0	60,359	12.57%	7,590	52,769
50	LESS: AMORTIZATION OF CIAC				(5,275)	0	(5,275)		(161)	(5,114)
51	NET DEPRECIATION EXPENSE - WATER				55,084	0	55,084		7,429	47,655

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
	WATER						Composite		
Line No.	CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	925	4.27%	39	0	39	0.00%	0	39
2	Line/Main Extension Fees	28,186	2.33%	657	0	657	0.00%	0	657
3	Meter Installation Fees	75,710	5.00%	3,786	0	3,786	0.00%	0	3,786
4	Contributed Lines	32,396	2.33%	755	0	755	21.34%	161	594
5	Contributed Property Other Than Lines	0	3.17%	0	0	0	26.68%	0	0
6	Service Installation Fees	1,500	2.50%	38	0	38	0.00%	0	38
7	TOTAL WATER CIAC AMORT. EXP.	138,717		5,275	0	5,275		161	5,114

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304:2 Structures & Improvements	20,022	607	3.03%
3	305.2 Collecting & Impounding reservoirs	20,779	416	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	8,209	273	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	471	13	2.76%
8	310.2 Power Generation Equipment	14,200	710	5.00%
9	311.2 Pumping Equipment	135,072	6,754	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	19,773	599	3.03%
12	320.3 Water Treatment Equipment	187,996	8,554	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	2,362	94	3.98%
15	330.4 Distribution Reservoirs	34,781	939	2.70%
16	**COMPOSITE RATE**	443,665	18,959	4.27%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	712,948	16,612	2.33%
20	335.4 Hydrants	48,460	1,076	2.22%
21	339.4 Other Plant & Miscellaneous	1,338	54	4.04%
22	**COMPOSITE RATE**	762,747	17,742	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	96,693	4,835	5.00%
25	**COMPOSITE RATE**	96,693	4,835	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	43,133	1,078	2.50%
28	**COMPOSITE RATE**	43,133	1,078	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	443,665	18,959	4.27%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	762,747	17,742	2.33%
32	Meter Installation Fees (Line 25)	96,693	4,835	5.00%
33	Service Installation Fees (Line 28)	43,133	1,078	2.50%
34	**COMPOSITE RATE**	1,346,238	42,614	3.17%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	9,565	0	9,565	B-4(W)	
2	PAYROLL TAXES: (8.0%)	4,918	343	5,261	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL PAYROLL TAXES	4,918	343	5,261		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	32,418	0	32,418		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	32,418	0	32,418		
10	Non-used & Useful Percent			18.35%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(5,949)	(5,949)		
12	TOTAL USED & USEFUL REAL EST. TAXES	32,418	(5,949)	26,469		
13	OTHER:	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	TOTAL OTHER	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME)	46,901	(5,606)	41,295		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

6/22/95 10:13 AM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1996 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	212,549	0	212,549	B-4(W)
3	Less:				
4	O & M Expenses	152,697	5,893	158,590	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	47,655	0	47,655	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	46,901	(5,606)	41,295	B-15(W)
8	Pre-Tax Operating Expenses	247,253	287	247,540	
9	**PRE-TAX OPERATING INCOME**	(34,704)	(287)	(34,991)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(34,704)	(287)	(34,991)	
12	Less:				
13	Interest Expense:				
14	Rate Base	763,799	(925)	762,874	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	40,405	(49)	40,356	C-3
17	Net Taxable Income (L11 - L16)	(75,109)	(238)	(75,347)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(28,973)	(92)	(29,065)	
20	Less:				
21	Parent Debt Adjustment	2,337	0	2,337	C-1(W)
22	Investment Tax Credit	332	0	332	C-7(W)
23	**TOTAL INCOME TAXES**	(31,642)	(92)	(31,734)	

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	12.57%	0.00%	12.57%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

THIS PAGE INTENTIONALLY LEFT BLANK

SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	20,885	0	20,885	A-5 (W)
2	Utility Land & Land Rights	1,253	0	1,253	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(11,176)	0	(11,176)	A-9 (W)
6	CIAC	(280)	0	(280)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	57	0	57	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(465)	0	(465)	Vol. II
13	Deferred Taxes	(208)	0	(208)	C-7 (W)
14	Working Capital Allowance	2,692	0	2,692	A-17 (W)
15	Other	0	0	0	A-21(W)
16	TOTAL WATER RATE BASE	12,759	0	12,759	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	A. UTILITY PLANT IN SERVICE:			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	B. UTILITY LAND & LAND RIGHTS:			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	C. NON-USED AND USEFUL:			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	D. CONSTRUCTION WORK IN PROGRESS:			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	E. ACCUMULATED DEPRECIATION:			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	F. CIAC:			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	SUBTOTAL	0	0	

6/15/95 8:21 AM A03W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	H. ACQUISITION ADJUSTMENT			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	J. ADVANCES FOR CONSTRUCTION			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	K. DEFERRED TAXES			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	L. WORKING CAPITAL ALLOWANCE			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	M. OTHER			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	TOTAL WATER RATE BASE ADJUSTMENTS	0	0	

6/15/95 8:22 AM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		15,449
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	12/31/92 Balance		15,449
16			
17			
18	1993 Additions		258
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	397
21	1993 Net Additions		655
22	12/31/93 Balance		16,104
23			
24			
25	1994 Additions		3,571
26	1994 Retirements		277
27	1994 Adjustments		0
28	1994 Net Additions		3,295
29	12/31/94 Balance		19,398
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(75)
32	1995 Additions		2,500
33	1995 Retirements		103
34	1995 Adjustments		0
35	1995 Net Additions		2,397
36	12/31/95 Balance		21,721
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(699)
39	1996 Additions		2,041
40	1996 Retirements		8
41	1996 Adjustments		0
42	1996 Net Additions		2,033
43	12/31/96 Balance		23,055

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions 12/31/95 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	577	0	0	0	577	0	577	577	0	577
4	339.1 Other Plant & Miscellaneous	39	0	0	0	39	0	39	39	0	39
5	SOURCE OF SUPPLY & PUMPING										
6	303.2 Land & Land Rights	16	0	0	0	16	0	16	16	0	16
7	304.2 Structures & Improvements	691	0	0	0	691	0	691	691	0	691
8	305.2 Collecting & Impounding reservoirs	5	0	0	0	5	0	5	5	0	5
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	563	0	0	0	563	0	563	563	0	563
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	14	0	0	0	14	0	14	14	0	14
13	310.2 Power Generation Equipment	6	0	0	0	6	0	6	6	0	6
14	311.2 Pumping Equipment	479	0	0	0	479	0	479	479	0	479
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	1	0	0	0	1	0	1	1	0	1
18	304.3 Structures & Improvements	81	0	0	0	81	0	81	81	0	81
19	320.3 Water Treatment Equipment	1,633	0	0	0	1,633	0	1,633	1,633	0	1,633
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	297	0	297	298	0	298	150	0	150
22	TRANSMISSION & DISTRIBUTION										
23	303.4 Land & Land Rights	1,059	0	0	0	1,059	0	1,059	1,059	0	1,059
24	304.4 Structures & Improvements	164	0	0	0	164	0	164	164	0	164
25	330.4 Distribution Reservoirs	363	0	0	0	363	0	363	363	0	363
26	331.4 Transmission & Distribution	2,445	0	0	0	2,445	0	2,445	2,445	0	2,445
27	333.4 Services	702	277	0	277	979	0	979	841	0	841
28	334.4 Meters & Meter Installation	2,268	520	0	520	2,788	0	2,788	2,528	0	2,528
29	335.4 Hydrants	43	0	0	0	43	0	43	43	0	43
30	339.4 Other Plant & Miscellaneous	2	0	0	0	2	0	2	2	0	2
31	GENERAL PLANT										
32	303.5 Land & Land Rights	177	0	0	0	177	0	177	177	0	177
33	304.5 Structures & Improvements	1,801	15	(8)	7	1,808	0	1,808	1,806	0	1,806
34	340.5 Office Furniture & Equipment	1,116	0	0	0	1,116	0	1,116	1,116	0	1,116
35	340.51 Computer Equipment	2,629	564	0	564	3,193	0	3,193	2,970	0	2,970
36	341.5 Transportation Equipment	1,668	76	0	76	1,743	0	1,743	1,714	0	1,714
37	342.5 Stores Equipment	16	0	0	0	16	0	16	16	0	16
38	343.5 Tools, Shop & Garage Equipment	608	23	0	23	631	0	631	622	0	622
39	344.5 Laboratory Equipment	553	18	0	18	571	0	571	564	0	564
40	345.5 Power Operated Equipment	560	251	0	251	811	0	811	712	0	712
41	346.5 Communication Equipment	323	0	0	0	323	0	323	323	0	323
42	347.5 Miscellaneous Equipment	145	0	0	0	145	0	145	145	0	145
43	348.5 Other Tangible Plant	274	0	0	0	274	0	274	274	0	274
44	INTANGIBLE PLANT	616	0	0	0	616	0	616	616	0	616
45	SUPPLY & PUMPING	1,774	0	0	0	1,774	0	1,774	1,774	0	1,774
46	WATER TREATMENT PLANT	1,716	297	0	297	2,013	0	2,013	1,865	0	1,865
47	TRANSMISSION & DISTRIBUTION	7,046	797	0	797	7,843	0	7,843	7,444	0	7,444
48	GENERAL PLANT	9,870	947	(8)	939	10,809	0	10,809	10,439	0	10,439
49	TOTAL PLANT IN SERVICE	21,022	2,041	(8)	2,033	23,055	0	23,055	22,138	0	22,138
50	LAND & LAND RIGHTS	1,253	0	0	0	1,253	0	1,253	1,253	0	1,253
51	TOTAL PIS LESS LAND	19,769	2,041	(8)	2,033	21,802	0	21,802	20,885	0	20,885

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	577	577	577	577	577	577	577	577	577	577	577	577	577	0	577
4	339.1 Other Plant & Miscellaneous	39	39	39	39	39	39	39	39	39	39	39	39	39	0	39
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	16	16	16	16	16	16	16	16	16	16	16	16	16	0	16
7	304.2 Structures & Improvements	691	691	691	691	691	691	691	691	691	691	691	691	691	0	691
8	305.2 Collecting & Impounding reservoirs	5	5	5	5	5	5	5	5	5	5	5	5	5	0	5
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	563	563	563	563	563	563	563	563	563	563	563	563	563	0	563
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	14	14	14	14	14	14	14	14	14	14	14	14	14	0	14
13	310.2 Power Generation Equipment	6	6	6	6	6	6	6	6	6	6	6	6	6	0	6
14	311.2 Pumping Equipment	479	479	479	479	479	479	479	479	479	479	479	479	479	0	479
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
18	304.3 Structures & Improvements	81	81	81	81	81	81	81	81	81	81	81	81	81	0	81
19	320.3 Water Treatment Equipment	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	0	1,633
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	26	51	75	100	125	150	174	199	224	249	273	298	297	150
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	0	1,059
24	304.4 Structures & Improvements	164	164	164	164	164	164	164	164	164	164	164	164	164	0	164
25	330.4 Distribution Reservoirs	363	363	363	363	363	363	363	363	363	363	363	363	363	0	363
26	331.4 Transmission & Distribution	2,445	2,445	2,445	2,445	2,445	2,445	2,445	2,445	2,445	2,445	2,445	2,445	2,445	0	2,445
27	333.4 Services	702	725	748	771	794	817	841	864	887	910	933	956	979	277	841
28	334.4 Meters & Meter Installation	2,268	2,311	2,354	2,398	2,441	2,484	2,528	2,571	2,615	2,658	2,701	2,745	2,788	520	2,528
29	335.4 Hydrants	43	43	43	43	43	43	43	43	43	43	43	43	43	0	43
30	339.4 Other Plant & Miscellaneous	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
31	GENERAL PLANT															
32	303.5 Land & Land Rights	177	177	177	177	177	177	177	177	177	177	177	177	177	0	177
33	304.5 Structures & Improvements	1,801	1,807	1,807	1,808	1,809	1,809	1,802	1,803	1,803	1,804	1,805	1,807	1,808	7	1,806
34	340.5 Office Furniture & Equipment	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	0	1,116
35	340.51 Computer Equipment	2,629	2,653	2,870	2,916	2,925	2,934	2,989	2,998	3,008	3,054	3,098	3,147	3,193	564	2,970
36	341.5 Transportation Equipment	1,668	1,698	1,700	1,708	1,709	1,709	1,716	1,717	1,719	1,725	1,731	1,737	1,743	76	1,714
37	342.5 Stores Equipment	16	16	16	16	16	16	16	16	16	16	16	16	16	0	16
38	343.5 Tools, Shop & Garage Equipment	608	617	618	620	620	620	623	623	623	625	627	629	631	23	622
39	344.5 Laboratory Equipment	553	560	561	562	563	563	565	565	565	567	568	570	571	18	564
40	345.5 Power Operated Equipment	560	660	668	688	692	696	721	725	729	749	769	791	811	251	712
41	346.5 Communication Equipment	323	323	323	323	323	323	323	323	323	323	323	323	323	0	323
42	347.5 Miscellaneous Equipment	145	145	145	145	145	145	145	145	145	145	145	145	145	0	145
43	348.5 Other Tangible Plant	274	274	274	274	274	274	274	274	274	274	274	274	274	0	274
44	INTANGIBLE PLANT	616	616	616	616	616	616	616	616	616	616	616	616	616	0	616
45	SUPPLY & PUMPING	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	0	1,774
46	WATER TREATMENT PLANT	1,716	1,741	1,766	1,791	1,815	1,840	1,865	1,890	1,914	1,939	1,964	1,989	2,013	297	1,865
47	TRANSMISSION & DISTRIBUTION	7,046	7,112	7,179	7,245	7,312	7,378	7,444	7,511	7,577	7,644	7,710	7,777	7,843	797	7,444
48	GENERAL PLANT	9,870	10,245	10,274	10,352	10,367	10,383	10,467	10,482	10,498	10,575	10,650	10,731	10,809	939	10,439
49	TOTAL PLANT IN SERVICE	21,022	21,489	21,609	21,778	21,884	21,991	22,166	22,273	22,379	22,548	22,714	22,887	23,055	2,033	22,138
50	LAND & LAND RIGHTS	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	0	1,253
51	TOTAL PIS LESS LAND	19,769	20,236	20,356	20,525	20,631	20,739	20,913	21,020	21,126	21,295	21,461	21,634	21,802	2,033	20,885

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	25	25	25	25	25	25	25	25	25	25	25	25	297	149
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	23	23	23	23	23	23	23	23	23	23	23	23	277	139
28	334.4 Meters & Meter Installation	43	43	43	43	43	43	43	43	43	43	43	43	520	260
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	6	0	1	0	0	(6)	0	0	1	1	1	1	7	5
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	224	17	46	9	9	55	9	9	46	45	48	46	564	341
36	341.5 Transportation Equipment	30	2	6	1	1	7	1	1	6	6	7	6	78	46
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	9	1	2	0	0	2	0	0	2	2	2	2	23	14
39	344.5 Laboratory Equipment	7	1	1	0	0	2	0	0	1	1	2	1	18	11
40	345.5 Power Operated Equipment	100	8	21	4	4	24	4	4	21	20	22	21	251	152
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	25	25	25	25	25	25	25	25	25	25	25	25	297	149
47	TRANSMISSION & DISTRIBUTION	66	66	66	66	66	66	66	66	66	66	66	66	797	399
48	GENERAL PLANT	376	29	77	15	15	84	15	15	77	75	81	77	939	569
49	TOTAL NET ADDITIONS	467	120	169	107	107	175	107	107	169	166	173	169	2,033	1,117
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	467	120	169	107	107	175	107	107	169	166	173	169	2,033	1,117

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	25	25	25	25	25	25	25	25	25	25	25	25	297	149
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	23	23	23	23	23	23	23	23	23	23	23	23	277	139
28	334.4 Meters & Meter Installation	43	43	43	43	43	43	43	43	43	43	43	43	520	260
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	6	0	1	0	0	1	0	0	1	1	1	1	15	9
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	224	17	48	9	9	55	9	9	46	45	48	48	564	341
36	341.5 Transportation Equipment	30	2	6	1	1	7	1	1	6	6	7	6	76	46
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	9	1	2	0	0	2	0	0	2	2	2	2	23	14
39	344.5 Laboratory Equipment	7	1	1	0	0	2	0	0	1	1	2	1	18	11
40	345.5 Power Operated Equipment	100	8	21	4	4	24	4	4	21	20	22	21	251	152
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	25	25	25	25	25	25	25	25	25	25	25	25	297	149
47	TRANSMISSION & DISTRIBUTION	66	66	66	66	66	66	66	66	66	66	66	66	797	399
48	GENERAL PLANT	376	29	77	15	15	92	15	15	77	75	81	77	947	573
49	TOTAL GROSS ADDITIONS	467	120	169	107	107	183	107	107	169	166	173	169	2,041	1,121
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	467	120	169	107	107	183	107	107	169	166	173	169	2,041	1,121

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	8	0	0	0	0	0	0	8	4
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	8	0	0	0	0	0	0	8	4
49	**TOTAL RETIREMENTS**	0	0	0	0	0	8	0	0	0	0	0	0	8	4
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	8	0	0	0	0	0	0	8	4

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	577	0.00%	0
4	339.1 Other Plant & Miscellaneous	39	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	16	0.00%	0
7	304.2 Structures & Improvements	691	0.00%	0
8	305.2 Collecting & Impounding reservoirs	5	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	563	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	14	0.00%	0
13	310.2 Power Generation Equipment	6	0.00%	0
14	311.2 Pumping Equipment	479	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	1	0.00%	0
18	304.3 Structures & Improvements	81	0.00%	0
19	320.3 Water Treatment Equipment	1,633	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	150	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	1,059	0.00%	0
24	304.4 Structures & Improvements	164	0.00%	0
25	330.4 Distribution Reservoirs	363	0.00%	0
26	331.4 Transmission & Distribution	2,445	0.00%	0
27	333.4 Services	841	0.00%	0
28	334.4 Meters & Meter Installation	2,528	0.00%	0
29	335.4 Hydrants	43	0.00%	0
30	339.4 Other Plant & Miscellaneous	2	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	177	0.00%	0
33	304.5 Structures & Improvements	1,806	0.00%	0
34	340.5 Office Furniture & Equipment	1,116	0.00%	0
35	340.51 Computer Equipment	2,970	0.00%	0
36	341.5 Transportation Equipment	1,714	0.00%	0
37	342.5 Stores Equipment	16	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	622	0.00%	0
39	344.5 Laboratory Equipment	564	0.00%	0
40	345.5 Power Operated Equipment	712	0.00%	0
41	346.5 Communication Equipment	323	0.00%	0
42	347.5 Miscellaneous Equipment	145	0.00%	0
43	348.5 Other Tangible Plant	274	0.00%	0
44	INTANGIBLE PLANT	616	0.00%	0
45	SUPPLY & PUMPING	1,774	0.00%	0
46	WATER TREATMENT PLANT	1,865	0.00%	0
47	TRANSMISSION & DISTRIBUTION	7,444	0.00%	0
48	GENERAL PLANT	10,439	0.00%	0
49	TOTAL PLANT IN SERVICE	22,138	0.00%	0
50	LAND & LAND RIGHTS	1,253	0.00%	0
51	TOTAL PIS LESS LAND	20,885	0.00%	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	0	0	0	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	0	0	0	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	0	0	0	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer seperately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	7,566
10	Utility Adjustment to ordered balance (1)	(59)
11	1992 Additions	351
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	351
15	12/31/92 Balance	7,878
16		
17		
18	1993 Additions	539
19	1993 Retirements	0
20	1993 Adjustments — General Plant Allocation True-up	116
21	1993 Net Additions	654
22	12/31/93 Balance	8,532
23		
24		
25	1994 Additions	1,143
26	1994 Retirements	277
27	1994 Adjustments	0
28	1994 Net Additions	866
29	12/31/94 Balance	9,398
30		
31	Adjustment to beginning balance — General Plant re-allocation true-up	(31)
32	1995 Additions	1,372
33	1995 Retirements	103
34	1995 Adjustments	0
35	1995 Net Additions	1,269
36	12/31/95 Balance	10,637
37		
38	Adjustment to beginning balance — General Plant re-allocation true-up	(200)
39	1996 Additions	1,488
40	1996 Retirements	8
41	1996 Adjustments	0
42	1996 Net Additions	1,480
43	12/31/96 Balance	11,917

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/15/95 9:44 AM A08W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) 1996 ACCUMULATED DEPRECIATION Balance Per Books 12/31/95	(3) Net Additions	(4) Balance Per Books 12/31/96	(5) Utility Adjustments	(6) Adjusted Balance 12/31/96	(7) 1996 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
1	INTANGIBLE PLANT								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	180	14	194	0	194	187	0	187
4	339.1 Other Plant & Miscellaneous	11	2	13	0	13	12	0	12
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	150	21	171	0	171	160	0	160
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	590	19	609	0	609	599	0	599
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2	0	2	0	2	2	0	2
13	310.2 Power Generation Equipment	1	0	1	0	1	1	0	1
14	311.2 Pumping Equipment	454	24	478	0	478	466	0	466
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	15	2	17	0	17	16	0	16
19	320.3 Water Treatment Equipment	185	74	259	0	259	222	0	222
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	6	6	0	6	3	0	3
22	TRANSMISSION & DISTRIBUTION								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	187	5	192	0	192	190	0	190
25	330.4 Distribution Reservoirs	353	10	363	0	363	358	0	358
26	331.4 Transmission & Distribution	2,102	57	2,159	0	2,159	2,130	0	2,130
27	333.4 Services	357	21	378	0	378	367	0	367
28	334.4 Meters & Meter Installation	1,142	126	1,268	0	1,268	1,205	0	1,205
29	335.4 Hydrants	6	1	7	0	7	7	0	7
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	407	37	444	0	444	425	0	425
34	340.5 Office Furniture & Equipment	514	74	588	0	588	551	0	551
35	340.51 Computer Equipment	1,207	495	1,702	0	1,702	1,455	0	1,455
36	341.5 Transportation Equipment	1,232	286	1,518	0	1,518	1,375	0	1,375
37	342.5 Stores Equipment	5	1	6	0	6	6	0	6
38	343.5 Tools, Shop & Garage Equipment	315	39	354	0	354	334	0	334
39	344.5 Laboratory Equipment	82	38	120	0	120	101	0	101
40	345.5 Power Operated Equipment	572	59	631	0	631	601	0	601
41	346.5 Communication Equipment	151	32	183	0	183	167	0	167
42	347.5 Miscellaneous Equipment	37	10	47	0	47	41	0	41
43	348.5 Other Tangible Plant	180	27	207	0	207	193	0	193
44	INTANGIBLE PLANT	191	16	207	0	207	199	0	199
45	SUPPLY & PUMPING	1,197	64	1,261	0	1,261	1,229	0	1,229
46	WATER TREATMENT PLANT	200	82	282	0	282	241	0	241
47	TRANSMISSION & DISTRIBUTION	4,147	220	4,367	0	4,367	4,257	0	4,257
48	GENERAL PLANT	4,702	1,098	5,800	0	5,800	5,250	0	5,250
49	TOTAL ACCUMULATED DEPRECIATION	10,437	1,480	11,917	0	11,917	11,176	0	11,176

6/15/95 9:47 AM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	180	181	182	183	184	185	188	189	190	191	192	193	194	14	187
4	339.1 Other Plant & Miscellaneous	11	11	11	11	11	11	13	13	13	13	13	13	13	2	12
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	150	152	154	156	158	160	159	161	163	165	167	169	171	21	160
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	590	592	594	596	598	600	597	599	601	603	605	607	609	19	599
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
13	310.2 Power Generation Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
14	311.2 Pumping Equipment	454	456	458	460	462	464	466	468	470	472	474	476	478	24	466
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	15	15	15	15	15	15	17	17	17	17	17	17	17	2	16
19	320.3 Water Treatment Equipment	185	191	197	203	209	215	223	229	235	241	247	253	259	74	222
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1	2	3	4	5	0	1	2	3	4	5	6	6	3
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	187	187	187	187	187	187	192	192	192	192	192	192	192	5	190
25	330.4 Distribution Reservoirs	353	354	355	356	357	358	357	358	359	360	361	362	363	10	358
26	331.4 Transmission & Distribution	2,102	2,107	2,112	2,117	2,122	2,127	2,129	2,134	2,139	2,144	2,149	2,154	2,159	57	2,130
27	333.4 Services	357	359	361	363	365	367	368	368	370	372	374	376	378	21	367
28	334.4 Meters & Meter Installation	1,142	1,153	1,164	1,175	1,186	1,197	1,202	1,213	1,224	1,235	1,246	1,257	1,268	126	1,205
29	335.4 Hydrants	6	6	6	6	6	6	7	7	7	7	7	7	7	1	7
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	407	411	415	419	423	427	420	424	428	432	436	440	444	37	425
34	340.5 Office Furniture & Equipment	514	520	526	532	538	544	552	558	564	570	576	582	588	74	551
35	340.51 Computer Equipment	1,207	1,248	1,289	1,330	1,371	1,412	1,456	1,497	1,538	1,579	1,620	1,661	1,702	495	1,455
36	341.5 Transportation Equipment	1,232	1,256	1,280	1,304	1,328	1,352	1,374	1,398	1,422	1,446	1,470	1,494	1,518	288	1,375
37	342.5 Stores Equipment	5	5	5	5	5	5	6	6	6	6	6	6	6	1	6
38	343.5 Tools, Shop & Garage Equipment	315	318	321	324	327	330	336	339	342	345	348	351	354	39	334
39	344.5 Laboratory Equipment	82	85	88	91	94	97	102	105	108	111	114	117	120	38	101
40	345.5 Power Operated Equipment	572	577	582	587	592	597	601	606	611	616	621	626	631	59	601
41	346.5 Communication Equipment	151	154	157	160	163	166	165	168	171	174	177	180	183	32	167
42	347.5 Miscellaneous Equipment	37	38	39	40	41	42	41	42	43	44	45	46	47	10	41
43	348.5 Other Tangible Plant	180	182	184	186	188	190	195	197	199	201	203	205	207	27	193
44	INTANGIBLE PLANT	191	192	193	194	195	196	201	202	203	204	205	206	207	16	199
45	SUPPLY & PUMPING	1,197	1,203	1,209	1,215	1,221	1,227	1,225	1,231	1,237	1,243	1,249	1,255	1,261	64	1,229
46	WATER TREATMENT PLANT	200	207	214	221	228	235	240	247	254	261	268	275	282	82	241
47	TRANSMISSION & DISTRIBUTION	4,147	4,168	4,185	4,204	4,223	4,242	4,253	4,272	4,291	4,310	4,329	4,348	4,367	220	4,257
48	GENERAL PLANT	4,702	4,794	4,886	4,978	5,070	5,162	5,248	5,340	5,432	5,524	5,616	5,708	5,800	1,098	5,250
49	TOTAL WATER ACCUM. DEPR.	10,437	10,562	10,687	10,812	10,937	11,062	11,167	11,292	11,417	11,542	11,667	11,792	11,917	1,480	11,178

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1	1	1	1	1	3	1	1	1	1	1	1	14	7
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	2	0	0	0	0	0	0	2	1
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	2	2	2	2	2	(1)	2	2	2	2	2	2	21	10
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2	2	2	2	2	(3)	2	2	2	2	2	2	19	9
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	2	2	2	2	2	2	2	2	2	2	2	2	24	12
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	2	0	0	0	0	0	0	2	1
19	320.3 Water Treatment Equipment	6	6	6	6	6	8	6	6	6	6	6	6	74	37
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
22	TRANSMISSION & DISTRIBUTION														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	5	0	0	0	0	0	0	5	3
25	330.4 Distribution Reservoirs	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
26	331.4 Transmission & Distribution	5	5	5	5	5	2	5	5	5	5	5	5	57	28
27	333.4 Services	2	2	2	2	2	(1)	2	2	2	2	2	2	21	10
28	334.4 Meters & Meter Installation	11	11	11	11	11	5	11	11	11	11	11	11	126	63
29	335.4 Hydrants	0	0	0	0	0	1	0	0	0	0	0	0	1	1
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	4	4	4	4	4	(7)	4	4	4	4	4	4	37	18
34	340.5 Office Furniture & Equipment	6	6	6	6	6	8	6	6	6	6	6	6	74	37
35	340.51 Computer Equipment	41	41	41	41	41	44	41	41	41	41	41	41	495	248
36	341.5 Transportation Equipment	24	24	24	24	24	22	24	24	24	24	24	24	288	143
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	3	3	3	3	3	6	3	3	3	3	3	3	39	20
39	344.5 Laboratory Equipment	3	3	3	3	3	5	3	3	3	3	3	3	38	19
40	345.5 Power Operated Equipment	5	5	5	5	5	4	5	5	5	5	5	5	59	29
41	346.5 Communication Equipment	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
42	347.5 Miscellaneous Equipment	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
43	348.5 Other Tangible Plant	2	2	2	2	2	5	2	2	2	2	2	2	27	14
44	INTANGIBLE PLANT	1	1	1	1	1	5	1	1	1	1	1	1	16	8
45	SUPPLY & PUMPING	6	6	6	6	6	(2)	6	6	6	6	6	6	64	31
46	WATER TREATMENT PLANT	7	7	7	7	7	5	7	7	7	7	7	7	82	41
47	TRANSMISSION & DISTRIBUTION	19	19	19	19	19	11	19	19	19	19	19	19	220	110
48	GENERAL PLANT	92	92	92	92	92	86	92	92	92	92	92	92	1,096	550
49	TOTAL NET ADDITIONS	125	125	125	125	125	105	125	125	125	125	125	125	1,480	740

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1	1	1	1	1	3	1	1	1	1	1	1	14	7
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	2	0	0	0	0	0	0	2	1
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	2	2	2	2	2	(1)	2	2	2	2	2	2	21	10
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2	2	2	2	2	(3)	2	2	2	2	2	2	19	9
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	2	2	2	2	2	2	2	2	2	2	2	2	24	12
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	2	0	0	0	0	0	0	2	1
19	320.3 Water Treatment Equipment	6	6	6	6	6	8	6	6	6	6	6	6	74	37
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	5	0	0	0	0	0	0	5	3
25	330.4 Distribution Reservoirs	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
26	331.4 Transmission & Distribution	5	5	5	5	5	2	5	5	5	5	5	5	57	28
27	333.4 Services	2	2	2	2	2	(1)	2	2	2	2	2	2	21	10
28	334.4 Meters & Meter Installation	11	11	11	11	11	5	11	11	11	11	11	11	126	63
29	335.4 Hydrants	0	0	0	0	0	1	0	0	0	0	0	0	1	1
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	4	4	4	4	4	1	4	4	4	4	4	4	45	22
34	340.5 Office Furniture & Equipment	6	6	6	6	6	8	6	6	6	6	6	6	74	37
35	340.51 Computer Equipment	41	41	41	41	41	44	41	41	41	41	41	41	495	248
36	341.5 Transportation Equipment	24	24	24	24	24	22	24	24	24	24	24	24	286	143
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	3	3	3	3	3	6	3	3	3	3	3	3	39	20
39	344.5 Laboratory Equipment	3	3	3	3	3	5	3	3	3	3	3	3	38	19
40	345.5 Power Operated Equipment	5	5	5	5	5	4	5	5	5	5	5	5	59	29
41	346.5 Communication Equipment	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
42	347.5 Miscellaneous Equipment	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
43	348.5 Other Tangible Plant	2	2	2	2	2	5	2	2	2	2	2	2	27	14
44	**INTANGIBLE PLANT**	1	1	1	1	1	5	1	1	1	1	1	1	16	8
45	**SUPPLY & PUMPING**	6	6	6	6	6	(2)	6	6	6	6	6	6	64	31
46	**WATER TREATMENT PLANT**	7	7	7	7	7	5	7	7	7	7	7	7	82	41
47	**TRANSMISSION & DISTRIBUTION**	19	19	19	19	19	11	19	19	19	19	19	19	220	110
48	**GENERAL PLANT**	92	92	92	92	92	94	92	92	92	92	92	92	1,106	554
49	**TOTAL GROSS ADDITIONS**	125	125	125	125	125	113	125	125	125	125	125	125	1,488	744

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	8	0	0	0	0	0	0	8	4
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	8	0	0	0	0	0	0	8	4
49	TOTAL RETIREMENTS	0	0	0	0	0	8	0	0	0	0	0	0	8	4

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	187	0.00%	0
4	339.1 Other Plant & Miscellaneous	12	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	160	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	599	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	2	0.00%	0
13	310.2 Power Generation Equipment	1	0.00%	0
14	311.2 Pumping Equipment	466	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	16	0.00%	0
19	320.3 Water Treatment Equipment	222	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	3	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	190	0.00%	0
25	330.4 Distribution Reservoirs	358	0.00%	0
26	331.4 Transmission & Distribution	2,130	0.00%	0
27	333.4 Services	367	0.00%	0
28	334.4 Meters & Meter Installation	1,205	0.00%	0
29	335.4 Hydrants	7	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	425	0.00%	0
34	340.5 Office Furniture & Equipment	551	0.00%	0
35	340.51 Computer Equipment	1,455	0.00%	0
36	341.5 Transportation Equipment	1,375	0.00%	0
37	342.5 Stores Equipment	6	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	334	0.00%	0
39	344.5 Laboratory Equipment	101	0.00%	0
40	345.5 Power Operated Equipment	601	0.00%	0
41	346.5 Communication Equipment	167	0.00%	0
42	347.5 Miscellaneous Equipment	41	0.00%	0
43	348.5 Other Tangible Plant	193	0.00%	0
44	INTANGIBLE PLANT	199	0.00%	0
45	SUPPLY & PUMPING	1,229	0.00%	0
46	WATER TREATMENT PLANT	241	0.00%	0
47	TRANSMISSION & DISTRIBUTION	4,257	0.00%	0
48	GENERAL PLANT	5,250	0.00%	0
49	TOTAL	11,176	0.00%	0

6/15/95 11:07 AM A09W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	140
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	140
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	140
15	12/31/92 Balance	280
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	12/31/93 Balance	280
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	12/31/94 Balance	280
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	12/31/95 Balance	280
37		
38		
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	12/31/96 Balance	280

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Classification	(2) 1996 CONTRIBUTIONS IN AID OF CONSTRUCTION Balance Per Books 12/31/95	(3) Net Additions	(4) Balance Per Books 12/31/96	(5) Utility Adjustments	(6) Adjusted Balance 12/31/96	(7) 1996 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1996 NON-USED & USEFUL Percentage	(11) Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	280	0	280	0	280	280	0	280	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	280	0	280	0	280	280	0	280	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	280	280	280	280	280	280	280	280	280	280	280	280	280	0	280
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL WATER CIAC	280	280	280	280	280	280	280	280	280	280	280	280	280	0	280

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

497

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

6/15/95 12:22 PM A12W6.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer seperately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	8
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	5
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	5
15	12/31/92 Balance	13
16		
17		
18	1993 Additions	9
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	9
22	12/31/93 Balance	22
23		
24		
25	1994 Additions	14
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	14
29	12/31/94 Balance	36
30		
31		
32	1995 Additions	14
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	14
36	12/31/95 Balance	50
37		
38		
39	1996 Additions	14
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	14
43	12/31/96 Balance	64

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

Line No.	(1) Classification	(2) 1996 ACCUMULATED AMORTIZATION OF CIAC Balance Per Books 12/31/95	(3) Net Additions	(4) Balance Per Books 12/31/96	(5) Utility Adjustments	(6) Adjusted Balance 12/31/96	(7) 1996 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1996 NON-USED & USEFUL Percentage	(11) Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	50	14	64	0	64	57	0	57	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	50	14	64	0	64	57	0	57	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Avg. Utility Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	50	51	52	53	54	55	58	59	60	61	62	63	64	14	57
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	50	51	52	53	54	55	58	59	60	61	62	63	64	14	57

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	1	1	1	1	1	3	1	1	1	1	1	1	14	7
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	1	1	1	1	1	3	1	1	1	1	1	1	14	7

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	1	1	1	1	1	3	1	1	1	1	1	1	14	7
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	1	1	1	1	1	3	1	1	1	1	1	1	14	7

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

505

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

506

6/15/95 1:38 PM A14W6.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	TOTAL	195,498,804	100.00%		9.85%	
10						
11						
12			PRESENT ANNUAL AFUDC RATE =		see below	(b)
13						
14			PROPOSED ANNUAL AFUDC RATE =		9.85%	(c)
15						
16			PROPOSED MONTHLY AFUDC RATE =		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	TOTAL	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	CALCULATION OF PROPOSED MONTHLY AFUDC RATE					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/15/95 1:39 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
					PRESENT	PROPOSED	
LINE NO.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Lalani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
					PRESENT	PROPOSED	
	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
	Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
	Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
	Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
	River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
	River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
	Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
	Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
	Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
	Silver Lake Est/Western	W	Lake	930423	10.63%	9.85%	0.785953%
	Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
	Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
	South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
	St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
	Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
	Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
	Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
	Sunny Hills	W & S	Washingtor	930423	10.63%	9.85%	0.785953%
	Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
	Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
	University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
	Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
	Welaka/Saratoga Harbou	W	Putnam	930423	10.63%	9.85%	0.785953%
	Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
	Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
	Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
	Wooters	W	Putnam	930423	10.63%	9.85%	0.785953%
	Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FPSC REGULATED NON-UNIFORM PLANTS				AFUDC RATES		
					PRESENT	PROPOSED	
	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
	Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
	Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
	Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
	Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
	Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
	Lakeside	W	Citrus		N/A	9.85%	0.785953%
	Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
	Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
	Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
	Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
	Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
	Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
	Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

6/15/95 1:39 PM A15W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS/LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,868	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,726	16,064,714	15,963,747	16,102,648	15,894,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,926	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	683,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,600,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,348,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,782,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,898,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,832,817	10,466,448	11,323,678	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,570,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant In Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,348	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,998
6															
7	GROSS UTILITY PLANT	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,965,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,887,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,333,196
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,965,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,918	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,845	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	568,887	610,680	654,473	435,508	479,301	523,094	568,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,968	184,968	189,968	201,968	208,968	229,968	178,968	197,968	211,968	223,968	241,968	245,968	167,968	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,596	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,839,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,178,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,060,258	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,057,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

512

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,282,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,508	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,758	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,078	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	58,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

6/15/95 1:41 PM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,969	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,386,137	119,518,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,094,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,961,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
				12/31/91 Balance per Order No. 93-0423	0	
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0		Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	DEFERRED DEBITS				
3	12/31/95 Balance			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	Total Amortization Expense 12/31/96		0		B-1 (W)
18	Average Rate Base Balance 12/31/96			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:							
2	Water Sales	8,181	0	8,181	5,408	13,589	66.10%	B-4(W),B-3(W)
3	Other Revenue	570	0	570	0	570		B-4(W)
4	TOTAL OPERATING REVENUES	8,751	0	8,751	5,408	14,159		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	12,883	(51)	12,832	0	12,832		B-5(W)
7	Depreciation net of CIAC Amort	1,474	0	1,474	0	1,474		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	761	18	779	243 (A)	1,022		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,753)	13	(2,740)	1,992 (B)	(748)		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	12,365	(20)	12,344	2,235	14,579		
12	NET OPERATING INCOME	(3,614)	20	(3,593)	3,173	(420)		
13	RATE BASE	12,759	0	12,759		12,759		A-1(W)
14	RATE OF RETURN	(28.32%)		(28.16%)		(3.29%)		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:								
2	Water Sales	8,181	0	8,181	8,369		16,550	102.30%	B-4(W),B-3(W)
3	Other Revenue	570	0	570	0		570		B-4(W)
4	TOTAL OPERATING REVENUES	8,751	0	8,751	8,369		17,120		
5	OPERATING EXPENSES:								
6	Operation and Maintenance	12,883	(51)	12,832	0		12,832		B-5(W)
7	Depreciation net of CIAC Amort	1,474	0	1,474	0		1,474		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	761	18	779	377	(A)	1,156		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,753)	13	(2,740)	3,083	(B)	343		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	12,365	(20)	12,344	3,460		15,804		
12	NET OPERATING INCOME	(3,614)	20	(3,593)	4,909		1,316		
13	RATE BASE	12,759	0	12,759			12,759		A-1(W)
14	RATE OF RETURN	(28.32%)		(28.16%)			10.31%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-21.69%	D-1(W)	
3	Rate of Return (%)	10.32%	-3.29%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	12,759	12,759	A-1(W)	
6	Required / Requested Income (L3 x L5)	1,316	(420)		
7	Adjusted Income Under Present Rates	(3,593)	(3,593)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	4,909	3,173		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	7,992	5,165		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	8,369	5,408		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	7,992	5,165		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	3,083	1,992		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	377	243		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	4,909	3,173		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	A. REVENUES:		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	B. OPERATION AND MAINTENANCE EXPENSE:		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	176	
11			
12	3. Conservation Program Expenses	123	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	31	
15			
16	5. Conservation Elasticity Adjustment	(516)	
17			
18	6. Hewitt Study Expenses	136	
19			
20	7.	0	
21			
22		(51)	
23	C. DEPRECIATION NET OF AMORTIZATION OF CIAC:		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	D. AMORTIZATION:		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	E. TAXES OTHER THAN INCOME:		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	18	
37			
38	2.	0	
39			
40	3.	0	
41			
42	4.	0	
43			
44		18	
45	F. INCOME TAXES:		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	13	
47			
48	2.	0	
49			
50		13	
51			
52			
53	TOTAL WATER INCOME ADJUSTMENTS	(20)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	8,181	0	8,181
4	461.2 Metered - Commercial	0	0	0
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	8,181	0	8,181
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	8,181	0	8,181
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	570	0	570
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	570	0	570
26	**TOTAL PRESENT WATER OPERATING REVENUES**	8,751	0	8,751

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	2,848	221	3,069	533	25	558	639	66	705	1,676	130	1,806
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	711	21	733	133	0	133	160	9	168	419	12	431
4	610 Purchased Water	6,480	(516)	5,964	6,480	(516)	5,964	0	0	0	0	0	0
5	615 Purchased Power	30	4	34	0	0	0	2	0	2	28	4	32
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials & Supplies	877	20	897	766	0	766	34	4	37	77	16	93
9	631 Contractual Services - Eng.	13	0	13	0	0	0	0	0	0	13	0	13
10	632 Contractual Services - Acct.	68	0	68	0	0	0	0	0	0	68	0	68
11	633 Contractual Services - Legal	41	0	41	0	0	0	0	0	0	41	0	41
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	325	76	402	219	27	246	0	0	0	106	49	156
14	641 Rental of Real Building/Real Property	61	10	71	0	0	0	0	0	0	61	10	71
15	642 Rental of Equipment	4	2	5	1	0	1	0	0	0	3	2	4
16	650 Transportation Expense	54	4	58	0	0	0	24	3	27	30	1	31
17	656 Insurance - Vehicle	47	0	47	0	0	0	0	0	0	47	0	47
18	657 Insurance - General Liability	96	20	116	0	0	0	0	0	0	96	20	116
19	658 Insurance - Workman's Comp (2)	49	1	50	9	0	9	11	1	12	29	0	29
20	659 Insurance - Other	10	0	10	0	0	0	0	0	0	10	0	10
21	660 Advertising Expense	10	9	20	0	0	0	0	0	0	10	9	20
22	666 Reg. Comm. Exp. - Rate Case Amort.	283	0	283	0	0	0	0	0	0	283	0	283
23	667 Reg. Comm. Exp. - Other	23	0	23	0	0	0	0	0	0	23	0	23
24	670 Bad Debt Expense	84	9	93	0	0	0	84	9	93	0	0	0
25	675 Miscellaneous Expenses	770	67	837	87	0	87	210	12	222	474	55	528
26	**TOTAL WATER O & M EXPENSES**	12,883	(51)	12,832	8,228	(463)	7,765	1,162	103	1,266	3,493	309	3,802

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) TOTAL O & M (.1 - .8) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	239	222	253	243	243	241	236	236	231	238	230	234	2,848	221	3,069
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	60	56	63	61	61	60	59	59	58	60	57	58	712	21	733
4	610.1-.8 Purchased Water	540	540	540	540	540	540	540	540	540	540	540	540	6,480	(516)	5,964
5	615.1-.8 Purchased Power	2	2	3	3	3	3	3	3	3	3	2	3	30	4	34
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.8 Materials & Supplies	10	387	11	11	11	11	387	10	10	10	10	10	877	20	897
9	631.1-.8 Contractual Services - Eng.	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
10	632.1-.8 Contractual Services - Acct.	6	5	6	6	6	6	6	6	6	6	6	6	68	0	68
11	633.1-.8 Contractual Services - Legal	3	3	4	4	3	3	3	3	3	3	3	3	41	0	41
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	6	6	5	7	6	6	7	252	7	7	7	7	325	76	401
14	641.1-.8 Rental of Real Building/Real Property	5	5	5	5	5	5	5	5	5	5	5	5	61	10	71
15	642.1-.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	2	6
16	650.1-.8 Transportation Expense	4	4	5	5	5	4	5	5	4	5	4	5	54	4	58
17	656.1-.8 Insurance - Vehicle	4	4	4	4	4	4	4	4	4	4	4	4	47	0	47
18	657.1-.8 Insurance - General Liability	8	8	8	8	8	8	8	8	8	8	8	8	96	20	116
19	658.1-.8 Insurance - Workman's Comp (2)	4	4	4	4	4	4	4	4	4	4	4	4	49	1	50
20	659.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
21	660.1-.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	10	9	19
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	23	22	24	24	24	23	24	24	23	24	23	23	283	0	283
23	667.1-.8 Reg. Comm. Exp. - Other	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23
24	670.1-.8 Bad Debt Expense	7	6	7	7	7	7	7	7	7	7	7	7	84	9	93
25	675.1-.8 Miscellaneous Expenses	66	61	71	66	66	67	63	63	61	63	61	62	770	67	837
26	TOTAL WATER O & M EXPENSES	993	1,340	1,019	1,001	1,000	997	1,366	1,233	980	993	976	983	12,885	(51)	12,834

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .5) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	48	42	56	46	48	49	41	41	40	42	40	41	533	25	558
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	12	10	14	12	12	12	10	10	10	10	10	10	133	0	133
4	610.1-.6 Purchased Water	540	540	540	540	540	540	540	540	540	540	540	540	6,480	(516)	5,964
5	615.1-.6 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.6 Materials & Supplies	1	378	2	1	1	1	378	1	1	1	1	1	766	0	766
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	(3)	(2)	(4)	(2)	(3)	(3)	(1)	243	(1)	(2)	(1)	(1)	219	27	246
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
16	650.1-.6 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	9	8	13	8	9	10	5	5	5	5	5	5	87	0	87
26	TOTAL WATER DIRECT O & M EXPENSES	609	976	622	605	608	610	973	841	595	597	595	596	8,228	(463)	7,765

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 0f 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	53	49	54	54	54	53	55	54	53	55	53	54	639	66	705
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	13	12	13	13	13	13	14	13	13	14	13	13	160	9	168
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	3	3	3	3	3	3	3	3	3	3	3	3	34	4	37
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	2	2	2	2	2	2	2	2	2	2	2	2	24	3	27
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	1	1	1	1	1	1	1	1	1	1	1	1	11	1	12
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	7	6	7	7	7	7	7	7	7	7	7	7	84	9	93
25	675.7 Miscellaneous Expenses	18	16	18	18	18	17	18	18	17	18	17	18	210	12	222
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	97	89	98	98	98	97	99	98	96	99	96	98	1,162	103	1,266

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 0f 9
Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	138	132	144	143	141	139	141	141	139	142	137	139	1,676	130	1,806
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	34	33	36	36	35	35	35	35	35	36	34	35	419	12	431
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	2	2	2	2	2	2	2	2	2	2	2	2	28	4	32
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	6	6	7	7	6	6	6	6	6	7	6	6	77	16	93
9	631.8	Contractual Services - Eng.	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
10	632.8	Contractual Services - Acct.	6	5	6	6	6	6	6	6	6	6	6	6	68	0	68
11	633.8	Contractual Services - Legal	3	3	4	4	3	3	3	3	3	3	3	3	41	0	41
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	9	8	9	9	9	9	9	9	9	9	9	9	106	49	156
14	641.8	Rental of Real Building/Real Property	5	5	5	5	5	5	5	5	5	5	5	5	61	10	71
15	642.8	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	3	2	4
16	650.8	Transportation Expense	2	2	3	3	3	2	3	3	2	3	2	2	30	1	31
17	656.8	Insurance - Vehicle	4	4	4	4	4	4	4	4	4	4	4	4	47	0	47
18	657.8	Insurance - General Liability	8	8	8	8	8	8	8	8	8	8	8	8	96	20	116
19	658.8	Insurance - Workman's Comp (2)	2	2	2	2	2	2	2	2	2	2	2	2	29	0	29
20	659.8	Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
21	660.8	Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	10	9	20
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	23	22	24	24	24	23	24	24	23	24	23	23	283	0	283
23	667.8	Reg. Comm. Exp. - Other	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	39	37	41	40	40	39	40	40	39	40	39	39	474	55	528
26		**TOTAL WATER ALLOCATED A & G EXPENSES**	287	275	299	298	294	290	293	293	290	296	286	290	3,493	309	3,802

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No.	and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	2,917	171	(240)	2,848	0	56	29	0	0	136	221	3,069
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	724	(13)	0	711	0	14	7	0	0	0	21	733
4	610.1-.8	Purchased Water	6,480	0	0	6,480	0	0	0	0	(516)	0	(516)	5,964
5	615.1-.8	Purchased Power	33	0	(3)	30	0	4	0	0	0	0	4	34
6	616.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.8	Materials & Supplies	872	17	(12)	877	0	7	9	4	0	0	20	897
9	631.1-.8	Contractual Services - Eng.	14	0	(1)	13	0	0	0	0	0	0	0	13
10	632.1-.8	Contractual Services - Acct.	74	1	(7)	68	0	0	0	0	0	0	0	68
11	633.1-.8	Contractual Services - Legal	45	1	(4)	41	0	0	0	0	0	0	0	41
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	330	6	(11)	325	0	18	32	27	0	0	76	402
14	641.1-.8	Rental of Real Building/Real Property	66	1	(6)	61	0	10	0	0	0	0	10	71
15	642.1-.8	Rental of Equipment	4	0	(0)	4	0	1	0	0	0	0	2	5
16	650.1-.8	Transportation Expense	58	1	(6)	54	0	4	0	0	0	0	4	58
17	656.1-.8	Insurance - Vehicle	51	1	(5)	47	0	0	0	0	0	0	0	47
18	657.1-.8	Insurance - General Liability	104	2	(10)	96	0	20	0	0	0	0	20	116
19	658.1-.8	Insurance - Workman's Comp (2)	52	(4)	0	49	0	1	0	0	0	0	1	50
20	659.1-.8	Insurance - Other	10	0	(1)	10	0	0	0	0	0	0	0	10
21	660.1-.8	Advertising Expense	11	0	(1)	10	0	0	9	0	0	0	9	20
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	187	0	96	283	0	0	0	0	0	0	0	283
23	667.1-.8	Reg. Comm. Exp. - Other	25	0	(2)	23	0	0	0	0	0	0	0	23
24	670.1-.8	Bad Debt Expense	90	0	(7)	84	0	9	0	0	0	0	9	93
25	675.1-.8	Miscellaneous Expenses	825	16	(71)	770	0	31	35	0	0	0	67	837
26	TOTAL WATER O & M EXPENSES		12,972	203	(292)	12,883	0	176	123	31	(516)	136	(51)	12,832

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No.	and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	504	30	(0)	533	0	0	0	0	0	25	25	558
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	125	8	0	133	0	0	0	0	0	0	0	133
4	610.1-.6	Purchased Water	6,480	0	0	6,480	0	0	0	0	(516)	0	(516)	5,964
5	615.1-.6	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0
6	616.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.6	Materials & Supplies	752	15	(0)	766	0	0	0	0	0	0	0	766
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	215	4	0	219	0	0	0	27	0	0	27	246
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	1	0	0	1	0	0	0	0	0	0	0	1
16	650.1-.6	Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	9	(0)	0	9	0	0	0	0	0	0	0	9
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	85	2	0	87	0	0	0	0	0	0	0	87
26	TOTAL WATER DIRECT O & M EXPENSES		8,170	58	0	8,228	0	0	0	27	(516)	25	(463)	7,765

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES											
Line No.		Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	666	39	(66)	639	0	36	0	0	0	30	66	705
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	165	(6)	0	160	0	9	0	0	0	0	9	168
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	2	0	(0)	2	0	0	0	0	0	0	0	2
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	37	1	(4)	34	0	4	0	0	0	0	4	37
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	26	1	(2)	24	0	3	0	0	0	0	3	27
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	12	(1)	0	11	0	1	0	0	0	0	1	12
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	90	0	(7)	84	0	9	0	0	0	0	9	93
25	675.7	Miscellaneous Expenses	227	4	(22)	210	0	12	0	0	0	0	12	222
26		TOTAL WATER O & M EXPENSES	1,225	38	(101)	1,162	0	73	0	0	0	30	103	1,266

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $48,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

Line No.	Account No. and Name	(1)	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6) Marco Shores Raw Water Purchase Adjustment	(7) Add Buenaventura Lakes Common Costs	(8) Add Conservation Program Expenses	(9) Add Hurricane Preparedness/ & Lab Cost Expenses	(10) Conservation Elasticity Adjustment	(11) Add Hewitt Study Expenses	(12) Net Adjustments	(13) Total Adjusted O & M
			UTILITY ADJUSTMENTS TO A&G EXPENSES											
1	601.8	Salaries & Wages - Employees	1,747	103	(174)	1,676	0	21	29	0	0	80	130	1,806
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	434	(15)	0	419	0	5	7	0	0	0	12	431
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	31	0	(3)	28	0	4	0	0	0	0	4	32
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	83	2	(8)	77	0	3	9	4	0	0	16	93
9	631.8	Contractual Services - Eng.	14	0	(1)	13	0	0	0	0	0	0	0	13
10	632.8	Contractual Services - Acct.	74	1	(7)	68	0	0	0	0	0	0	0	68
11	633.8	Contractual Services - Legal	45	1	(4)	41	0	0	0	0	0	0	0	41
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	115	2	(11)	106	0	18	32	0	0	0	49	156
14	641.8	Rental of Real Building/Real Property	66	1	(6)	61	0	10	0	0	0	0	10	71
15	642.8	Rental of Equipment	3	0	(0)	3	0	1	0	0	0	0	2	4
16	650.8	Transportation Expense	32	1	(3)	30	0	1	0	0	0	0	1	31
17	656.8	Insurance - Vehicle	51	1	(5)	47	0	0	0	0	0	0	0	47
18	657.8	Insurance - General Liability	104	2	(10)	96	0	20	0	0	0	0	20	116
19	658.8	Insurance - Workman's Comp (2)	31	(3)	0	29	0	0	0	0	0	0	0	29
20	659.8	Insurance - Other	10	0	(1)	10	0	0	0	0	0	0	0	10
21	660.8	Advertising Expense	11	0	(1)	10	0	0	9	0	0	0	9	20
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	187	0	96	283	0	0	0	0	0	0	0	283
23	667.8	Reg. Comm. Exp. - Other	25	0	(2)	23	0	0	0	0	0	0	0	23
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	513	10	(49)	474	0	19	35	0	0	0	55	528
26		TOTAL WATER O & M EXPENSES	3,577	107	(191)	3,493	0	103	123	4	0	60	309	3,802

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	2,917	3,069	152	5.21%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	724	733	9	1.24%
4	610.1-.8	Purchased Water	6,480	5,964	(516)	(7.96%)
5	615.1-.8	Purchased Power	33	34	1	2.99%
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	0	0	0	0.00%
8	620.1-.8	Materials & Supplies	872	897	25	2.87%
9	631.1-.8	Contractual Services - Eng.	14	13	(1)	(7.18%)
10	632.1-.8	Contractual Services - Acct.	74	68	(6)	(8.12%)
11	633.1-.8	Contractual Services - Legal	45	41	(3)	(6.74%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	330	402	72	21.83%
14	641.1-.8	Rental of Real Building/Real Property	66	71	5	7.57%
15	642.1-.8	Rental of Equipment	4	5	1	24.85%
16	650.1-.8	Transportation Expense	58	58	0	0.00%
17	656.1-.8	Insurance - Vehicle	51	47	(4)	(7.90%)
18	657.1-.8	Insurance - General Liability	104	116	12	11.52%
19	658.1-.8	Insurance - Workman's Comp	52	50	(3)	(5.75%)
20	659.1-.8	Insurance - Other	10	10	(1)	(9.67%)
21	660.1-.8	Advertising Expense	11	20	9	79.79%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	187	283	96	51.34%
23	667.1-.8	Reg. Comm. Exp. - Other	25	23	(2)	(7.97%)
24	670.1-.8	Bad Debt Expense	90	93	2	2.21%
25	675.1-.8	Miscellaneous Expenses	825	837	12	1.46%
26	**TOTAL WATER O & M EXPENSES**		12,973	12,832	(140)	(1.08%)
27	**TOTAL (LESS ACCTS 666 & 667)**		12,761	12,527	(234)	(1.83%)

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6 Salaries & Wages - Employees	504	558	54	10.71%
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6 Employee Pensions & Benefits	125	133	8	6.40%
4	610.1-.6 Purchased Water	6,480	5,964	(516)	(7.96%)
5	615.1-.6 Purchased Power	0	0	0	0.00%
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%
7	618.1-.6 Chemicals	0	0	0	0.00%
8	620.1-.6 Materials & Supplies	752	766	14	1.86%
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6 Contractual Services - Other	215	246	31	14.42%
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6 Rental of Equipment	1	1	0	0.00%
16	650.1-.6 Transportation Expense	0	0	0	0.00%
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%
19	658.1-.6 Insurance - Workman's Comp	9	9	0	0.00%
20	659.1-.6 Insurance - Other	0	0	0	0.00%
21	660.1-.6 Advertising Expense	0	0	0	0.00%
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%
25	675.1-.6 Miscellaneous Expenses	85	87	2	2.35%
26	**TOTAL WATER O & M EXPENSES**	8,171	7,765	(407)	(4.98%)
27	**TOTAL (LESS ACCTS 666 & 667)**	8,171	7,765	(407)	(4.98%)

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.7	Salaries & Wages - Employees	666	705	39	5.86%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	165	168	3	1.81%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	2	2	0	0.00%
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	37	37	1	2.72%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	26	27	1	3.84%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	12	12	0	0.00%
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	90	93	2	2.21%
25	675.7	Miscellaneous Expenses	227	222	(5)	(2.20%)
26	**TOTAL WATER O & M EXPENSES**		1,225	1,266	41	3.35%
27	**TOTAL (LESS ACCTS 666 & 667)**		1,225	1,266	41	3.35%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.8	Salaries & Wages - Employees	1,747	1,806	59	3.38%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	434	431	(3)	(0.69%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	31	32	1	3.21%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	83	93	10	12.03%
9	631.8	Contractual Services - Eng.	14	13	(1)	(7.18%)
10	632.8	Contractual Services - Acct.	74	68	(6)	(8.12%)
11	633.8	Contractual Services - Legal	45	41	(3)	(6.74%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	115	156	41	35.70%
14	641.8	Rental of Real Building/Real Property	66	71	5	7.57%
15	642.8	Rental of Equipment	3	4	1	33.07%
16	650.8	Transportation Expense	32	31	(1)	(3.09%)
17	656.8	Insurance - Vehicle	51	47	(4)	(7.90%)
18	657.8	Insurance - General Liability	104	116	12	11.52%
19	658.8	Insurance - Workman's Comp	31	29	(2)	(6.40%)
20	659.8	Insurance - Other	10	10	(1)	(9.67%)
21	660.8	Advertising Expense	11	20	9	79.79%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	187	283	96	51.34%
23	667.8	Reg. Comm. Exp. - Other	25	23	(2)	(7.97%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	513	528	15	2.93%
26	**TOTAL WATER O & M EXPENSES**		3,577	3,802	226	6.32%
27	**TOTAL (LESS ACCTS 666 & 667)**		3,365	3,496	132	3.92%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	See Volume II for detailed support.			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$180	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intml.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	1	
51	Marco Island	Docket No. 920655-WS	$108,820	53	
52	GIGA	Docket No. 920199-WS	$677,601	336	
53	Lehigh	Docket No. 911188-WS	$67,100	33	
54			854,174	423	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	493	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	214	
58			1,427,241	707	
59	Total Projected Rate Case Expense		2,281,415	1,130	
60	Annual Amortization		$570,354	$283	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	62	
64	% of Total		100.000000%	0.049540%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,659	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)
		Maintenance projects greater than 2% of test year revenues per system		
Line No.	Date	Description	Total Water Cost	How often to repeat
1	**See Volume II for detailed support.**			

ALLOCATION OF EXPENSES - 1996

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

Line No.	Allocated Items	Allocation Basis	Recap Schedules
10			
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

Line No.	Allocated Items	Allocation Basis	Recap Schedules
28			
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	INTANGIBLE PLANT									
2	301.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1 Franchise	577	40	2.50%	14	0	14	0.00%	0	14
4	339.1 Other Plant & Misc.	39	25	4.00%	2	0	2	0.00%	0	2
5	SOURCE OF SUPPLY & PUMPING									
6	303.2 Land & Land Rights	16	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	691	33	3.03%	21	0	21	0.00%	0	21
8	305.2 Collect. & Impound.	5	50	2.00%	0	0	0	0.00%	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	563	30	3.33%	19	0	19	0.00%	0	19
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	14	35	2.86%	0	0	0	0.00%	0	0
13	310.2 Power Generation Equpi.	6	20	5.00%	0	0	0	0.00%	0	0
14	311.2 Pumping Equipment	479	20	5.00%	24	0	24	0.00%	0	24
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	1	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	81	33	3.03%	2	0	2	0.00%	0	2
19	320.3 Water Treatment Equip.	1,633	22	4.55%	74	0	74	0.00%	0	74
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	150	25	4.00%	6	0	6	0.00%	0	6
22	TRANSMISSION & DISTRIBUTION									
23	303.4 Land & Land Rights	1,059	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	164	33	3.03%	5	0	5	0.00%	0	5
25	330.4 Distr. Reservoirs	363	37	2.70%	10	0	10	0.00%	0	10
26	331.4 Transmission & Distribution	2,445	43	2.33%	57	0	57	0.00%	0	57
27	333.4 Services	841	40	2.50%	21	0	21	0.00%	0	21
28	334.4 Meters & Meter Installation	2,528	20	5.00%	126	0	126	0.00%	0	126
29	335.4 Hydrants	43	45	2.22%	1	0	1	0.00%	0	1
30	339.4 Other Plant & Misc.	2	25	4.00%	0	0	0	0.00%	0	0
31	GENERAL PLANT									
32	303.5 Land & Land Rights	177	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	1,806	40	2.50%	45	0	45	0.00%	0	45
34	340.5 Office Furniture & Equipment	1,116	15	6.67%	74	0	74	0.00%	0	74
35	340.51 Computer Equipment	2,970	6	16.67%	495	0	495	0.00%	0	495
36	341.5 Transportation Equipment	1,714	6	16.67%	286	0	286	0.00%	0	286
37	342.5 Stores Equipment	16	18	5.56%	1	0	1	0.00%	0	1
38	343.5 Tools, Shop & Garage	622	16	6.25%	39	0	39	0.00%	0	39
39	344.5 Laboratory Equipment	564	15	6.67%	38	0	38	0.00%	0	38
40	345.5 Power Operated Equipment	712	12	8.33%	59	0	59	0.00%	0	59
41	346.5 Communication Equipment	323	10	10.00%	32	0	32	0.00%	0	32
42	347.5 Miscellaneous Equipment	145	15	6.67%	10	0	10	0.00%	0	10
43	348.5 Other Tangible Plant	274	10	10.00%	27	0	27	0.00%	0	27
44	INTANGIBLE PLANT	616		2.60%	16	0	16	0.00%	0	16
45	SUPPLY & PUMPING	1,774		3.61%	64	0	64	0.00%	0	64
46	WATER TREATMENT PLANT	1,865		4.40%	82	0	82	0.00%	0	82
47	TRANSMISSION & DISTRIBUTION	7,444		2.96%	220	0	220	0.00%	0	220
48	GENERAL PLANT	10,439		10.60%	1,106	0	1,106	0.00%	0	1,106
49	TOTAL DEPRECIATION EXPENSE	22,138		6.72%	1,488	0	1,488	0.00%	0	1,488
50	LESS: AMORTIZATION OF CIAC				(14)	0	(14)		0	(14)
51	NET DEPRECIATION EXPENSE - WATER				1,474	0	1,474		0	1,474

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	3.91%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.37%	0	0	0	0.00%	0	0
3	Meter Installation Fees	280	4.98%	14	0	14	0.00%	0	14
4	Contributed Lines	0	2.37%	0	0	0	0.00%	0	0
5	Contributed Property Other Than Lines	0	3.66%	0	0	0	0.00%	0	0
6	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
7	TOTAL WATER CIAC AMORT. EXP.	280		14	0	14		0	14

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	691	21	3.04%
3	305.2 Collecting & Impounding reservoirs	5	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	563	19	3.37%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	14	0	0.00%
8	310.2 Power Generation Equipment	6	0	0.00%
9	311.2 Pumping Equipment	479	24	5.01%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	81	2	2.47%
12	320.3 Water Treatment Equipment	1,633	74	4.53%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	150	6	4.01%
15	330.4 Distribution Reservoirs	363	10	2.75%
16	**COMPOSITE RATE**	3,985	156	3.91%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	164	5	3.05%
19	331.4 Transmission & Distribution	2,445	57	2.33%
20	335.4 Hydrants	43	1	2.30%
21	339.4 Other Plant & Miscellaneous	2	0	0.00%
22	**COMPOSITE RATE**	2,654	63	2.37%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	2,528	126	4.98%
25	**COMPOSITE RATE**	2,528	126	4.98%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	841	21	2.50%
28	**COMPOSITE RATE**	841	21	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	3,985	156	3.91%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	2,654	63	2.37%
32	Meter Installation Fees (Line 25)	2,528	126	4.98%
33	Service Installation Fees (Line 28)	841	21	2.50%
34	**COMPOSITE RATE**	10,007	366	3.66%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	394	0	394	B-4(W)	
2	PAYROLL TAXES: (8.0%)	228	18	246	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL PAYROLL TAXES	228	18	246		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	139	0	139		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	139	0	139		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	TOTAL USED & USEFUL REAL EST. TAXES	139	0	139		
13	OTHER:	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	TOTAL OTHER	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME)	761	18	779		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1996 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	8,751	0	8,751	B-4(W)
3	Less:				
4	O & M Expenses	12,883	(51)	12,832	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	1,474	0	1,474	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	761	18	779	B-15(W)
8	Pre-Tax Operating Expenses	15,118	(33)	15,085	
9	**PRE-TAX OPERATING INCOME**	(6,367)	33	(6,334)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(6,367)	33	(6,334)	
12	Less:				
13	Interest Expense:				
14	Rate Base	12,759	0	12,759	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	675	0	675	C-3
17	Net Taxable Income (L11 - L16)	(7,042)	33	(7,009)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(2,716)	13	(2,704)	
20	Less:				
21	Parent Debt Adjustment	32	0	32	C-1(W)
22	Investment Tax Credit	5	0	5	C-7(W)
23	**TOTAL INCOME TAXES**	(2,753)	13	(2,740)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Brevard / Kingswood
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.00%	0.00%	0.00%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

THIS PAGE INTENTIONALLY LEFT BLANK

SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	360,810	0	360,810	A-5 (W)
2	Utility Land & Land Rights	3,046	0	3,046	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(82,141)	0	(82,141)	A-9 (W)
6	CIAC	(97,124)	0	(97,124)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	35,354	0	35,354	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(637)	0	(637)	Vol. II
13	Deferred Taxes	6,249	0	6,249	C-7 (W)
14	Working Capital Allowance	3,690	0	3,690	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	229,247	0	229,247	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	A. UTILITY PLANT IN SERVICE:			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	B. UTILITY LAND & LAND RIGHTS:			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	C. NON-USED AND USEFUL:			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	D. CONSTRUCTION WORK IN PROGRESS:			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	E. ACCUMULATED DEPRECIATION:			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	F. CIAC:			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	SUBTOTAL	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	H. ACQUISITION ADJUSTMENT			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	J. ADVANCES FOR CONSTRUCTION			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	K. DEFERRED TAXES			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	L. WORKING CAPITAL ALLOWANCE			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	M. OTHER			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	TOTAL WATER RATE BASE ADJUSTMENTS	0	0	

6/15/95 8:22 AM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		242,459
10	Utility Adjustment to ordered balance (1)		927
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	12/31/92 Balance		243,386
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	6,129
21	1993 Net Additions		6,129
22	12/31/93 Balance		249,515
23			
24			
25	1994 Additions		114,203
26	1994 Retirements		8,380
27	1994 Adjustments		0
28	1994 Net Additions		105,823
29	12/31/94 Balance		355,338
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(103)
32	1995 Additions		8,190
33	1995 Retirements		141
34	1995 Adjustments		0
35	1995 Net Additions		8,048
36	12/31/95 Balance		363,283
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(958)
39	1996 Additions		2,799
40	1996 Retirements		11
41	1996 Adjustments		0
42	1996 Net Additions		2,788
43	12/31/96 Balance		365,113

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions 12/31/95 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	197	0	0	0	197	0	197	197	0	197
4	339.1 Other Plant & Miscellaneous	9	0	0	0	9	0	9	9	0	9
5	SOURCE OF SUPPLY & PUMPING										
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,887	0	0	0	1,887	0	1,887	1,887	0	1,887
8	305.2 Collecting & Impounding reservoirs	215	0	0	0	215	0	215	215	0	215
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	108,479	0	0	0	108,479	0	108,479	108,479	0	108,479
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1	0	0	0	1	0	1	1	0	1
13	310.2 Power Generation Equipment	1,810	0	0	0	1,810	0	1,810	1,810	0	1,810
14	311.2 Pumping Equipment	8,485	0	0	0	8,485	0	8,485	8,485	0	8,485
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	2,803	0	0	0	2,803	0	2,803	2,803	0	2,803
18	304.3 Structures & Improvements	38,818	0	0	0	38,818	0	38,818	38,818	0	38,818
19	320.3 Water Treatment Equipment	19,851	0	0	0	19,851	0	19,851	19,851	0	19,851
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	407	0	407	407	0	407	204	0	204
22	TRANSMISSION & DISTRIBUTION										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	22,380	0	0	0	22,380	0	22,380	22,380	0	22,380
26	331.4 Transmission & Distribution	121,724	0	0	0	121,724	0	121,724	121,724	0	121,724
27	333.4 Services	4,251	380	0	380	4,631	0	4,631	4,441	0	4,441
28	334.4 Meters & Meter Installation	17,862	713	0	713	18,575	0	18,575	18,219	0	18,219
29	335.4 Hydrants	22	0	0	0	22	0	22	22	0	22
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT										
32	303.5 Land & Land Rights	243	0	0	0	243	0	243	243	0	243
33	304.5 Structures & Improvements	2,459	21	(11)	10	2,479	0	2,479	2,475	0	2,475
34	340.5 Office Furniture & Equipment	1,530	0	0	0	1,530	0	1,530	1,530	0	1,530
35	340.51 Computer Equipment	3,604	773	0	773	4,377	0	4,377	4,072	0	4,072
36	341.5 Transportation Equipment	2,286	104	0	104	2,390	0	2,390	2,349	0	2,349
37	342.5 Stores Equipment	22	0	0	0	22	0	22	22	0	22
38	343.5 Tools, Shop & Garage Equipment	834	31	0	31	865	0	865	853	0	853
39	344.5 Laboratory Equipment	758	25	0	25	783	0	783	773	0	773
40	345.5 Power Operated Equipment	768	344	0	344	1,112	0	1,112	977	0	977
41	346.5 Communication Equipment	443	0	0	0	443	0	443	443	0	443
42	347.5 Miscellaneous Equipment	199	0	0	0	199	0	199	199	0	199
43	348.5 Other Tangible Plant	375	0	0	0	375	0	375	375	0	375
44	INTANGIBLE PLANT	206	0	0	0	206	0	206	206	0	206
45	SUPPLY & PUMPING	120,877	0	0	0	120,877	0	120,877	120,877	0	120,877
46	WATER TREATMENT PLANT	61,472	407	0	407	61,879	0	61,879	61,676	0	61,676
47	TRANSMISSION & DISTRIBUTION	166,240	1,093	0	1,093	167,333	0	167,333	166,786	0	166,786
48	GENERAL PLANT	13,531	1,298	(11)	1,287	14,819	0	14,819	14,311	0	14,311
49	TOTAL PLANT IN SERVICE	362,326	2,799	(11)	2,788	365,113	0	365,113	363,856	0	363,856
50	LAND & LAND RIGHTS	3,046	0	0	0	3,046	0	3,046	3,046	0	3,046
51	TOTAL PIS LESS LAND	359,280	2,799	(11)	2,788	362,067	0	362,067	360,810	0	360,810

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	197	197	197	197	197	197	197	197	197	197	197	197	197	0	197
4	339.1 Other Plant & Miscellaneous	9	9	9	9	9	9	9	9	9	9	9	9	9	0	9
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	0	1,687
8	305.2 Collecting & Impounding reservoirs	215	215	215	215	215	215	215	215	215	215	215	215	215	0	215
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	108,479	108,479	108,479	108,479	108,479	108,479	108,479	108,479	108,479	108,479	108,479	108,479	108,479	0	108,479
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
13	310.2 Power Generation Equipment	1,810	1,810	1,810	1,810	1,810	1,810	1,810	1,810	1,810	1,810	1,810	1,810	1,810	0	1,810
14	311.2 Pumping Equipment	8,485	8,485	8,485	8,485	8,485	8,485	8,485	8,485	8,485	8,485	8,485	8,485	8,485	0	8,485
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	0	2,803
18	304.3 Structures & Improvements	38,818	38,818	38,818	38,818	38,818	38,818	38,818	38,818	38,818	38,818	38,818	38,818	38,818	0	38,818
19	320.3 Water Treatment Equipment	19,851	19,851	19,851	19,851	19,851	19,851	19,851	19,851	19,851	19,851	19,851	19,851	19,851	0	19,851
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	34	68	102	136	170	204	238	271	305	339	373	407	407	204
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	22,380	22,380	22,380	22,380	22,380	22,380	22,380	22,380	22,380	22,380	22,380	22,380	22,380	0	22,380
26	331.4 Transmission & Distribution	121,724	121,724	121,724	121,724	121,724	121,724	121,724	121,724	121,724	121,724	121,724	121,724	121,724	0	121,724
27	333.4 Services	4,251	4,283	4,315	4,346	4,378	4,410	4,441	4,473	4,505	4,536	4,568	4,600	4,631	380	4,441
28	334.4 Meters & Meter Installation	17,962	17,922	17,991	18,040	18,100	18,159	18,219	18,278	18,338	18,397	18,456	18,516	18,575	713	18,219
29	335.4 Hydrants	22	22	22	22	22	22	22	22	22	22	22	22	22	0	22
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT															
32	303.5 Land & Land Rights	243	243	243	243	243	243	243	243	243	243	243	243	243	0	243
33	304.5 Structures & Improvements	2,459	2,477	2,478	2,479	2,480	2,480	2,471	2,471	2,472	2,473	2,475	2,477	2,479	10	2,475
34	340.5 Office Furniture & Equipment	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	0	1,530
35	340.51 Computer Equipment	3,604	3,911	3,935	3,998	4,010	4,023	4,098	4,111	4,123	4,187	4,248	4,314	4,377	773	4,072
36	341.5 Transportation Equipment	2,296	2,329	2,331	2,339	2,341	2,343	2,353	2,354	2,356	2,365	2,373	2,382	2,390	104	2,349
37	342.5 Stores Equipment	22	22	22	22	22	22	22	22	22	22	22	22	22	0	22
38	343.5 Tools, Shop & Garage Equipment	834	846	847	850	850	851	854	854	855	857	860	862	865	31	853
39	344.5 Laboratory Equipment	758	768	769	771	771	772	774	774	775	777	779	781	783	25	773
40	345.5 Power Operated Equipment	768	905	915	943	949	955	968	994	999	1,027	1,055	1,084	1,112	344	977
41	346.5 Communication Equipment	443	443	443	443	443	443	443	443	443	443	443	443	443	0	443
42	347.5 Miscellaneous Equipment	199	199	199	199	199	199	199	199	199	199	199	199	199	0	199
43	348.5 Other Tangible Plant	375	375	375	375	375	375	375	375	375	375	375	375	375	0	375
44	INTANGIBLE PLANT	206	206	206	206	206	206	206	206	206	206	206	206	206	0	206
45	SUPPLY & PUMPING	120,877	120,877	120,877	120,877	120,877	120,877	120,877	120,877	120,877	120,877	120,877	120,877	120,877	0	120,877
46	WATER TREATMENT PLANT	61,472	61,506	61,540	61,574	61,608	61,642	61,676	61,710	61,744	61,777	61,811	61,845	61,879	407	61,676
47	TRANSMISSION & DISTRIBUTION	166,240	166,331	166,422	166,513	166,604	166,695	166,786	166,877	166,968	167,060	167,151	167,242	167,333	1,093	166,786
48	GENERAL PLANT	13,531	14,048	14,096	14,192	14,213	14,234	14,350	14,371	14,392	14,496	14,601	14,712	14,819	1,287	14,311
49	TOTAL PLANT IN SERVICE	362,326	362,968	363,130	363,361	363,508	363,654	363,894	364,040	364,187	364,418	364,645	364,882	365,113	2,788	363,856
50	LAND & LAND RIGHTS	3,046	3,046	3,046	3,046	3,046	3,046	3,046	3,046	3,046	3,046	3,046	3,046	3,046	0	3,046
51	TOTAL PIS LESS LAND	359,280	359,920	360,084	360,316	360,462	360,608	360,848	360,995	361,141	361,372	361,600	361,836	362,067	2,788	360,810

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	34	34	34	34	34	34	34	34	34	34	34	34	407	204
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	32	32	32	32	32	32	32	32	32	32	32	32	380	190
28	334.4 Meters & Meter Installation	59	59	59	59	59	59	59	59	59	59	59	59	713	357
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	8	1	2	0	0	(9)	0	0	2	2	2	2	10	7
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	307	24	63	13	13	75	13	13	63	61	66	63	773	468
36	341.5 Transportation Equipment	41	3	8	2	2	10	2	2	8	8	9	8	104	63
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	12	1	3	1	1	3	1	1	3	2	3	3	31	19
39	344.5 Laboratory Equipment	10	1	2	0	0	2	0	0	2	2	2	2	25	15
40	345.5 Power Operated Equipment	137	11	28	6	6	33	6	6	28	27	30	28	344	208
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	34	34	34	34	34	34	34	34	34	34	34	34	407	204
47	TRANSMISSION & DISTRIBUTION	91	91	91	91	91	91	91	91	91	91	91	91	1,093	547
48	GENERAL PLANT	515	40	106	21	21	115	21	21	106	103	112	106	1,287	780
49	TOTAL NET ADDITIONS	640	165	231	148	148	240	148	148	231	228	237	231	2,788	1,531
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	640	165	231	148	148	240	148	148	231	228	237	231	2,788	1,531

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	34	34	34	34	34	34	34	34	34	34	34	34	407	204
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	32	32	32	32	32	32	32	32	32	32	32	32	380	190
28	334.4 Meters & Meter Installation	59	59	59	59	59	59	59	59	59	59	59	59	713	357
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	8	1	2	0	0	2	0	0	2	2	2	2	21	13
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	307	24	63	13	13	75	13	13	63	61	66	63	773	468
36	341.5 Transportation Equipment	41	3	8	2	2	10	2	2	8	8	9	8	104	63
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	12	1	3	1	1	3	1	1	3	2	3	3	31	19
39	344.5 Laboratory Equipment	10	1	2	0	0	2	0	0	2	2	2	2	25	15
40	345.5 Power Operated Equipment	137	11	28	6	6	33	6	6	28	27	30	28	344	208
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	34	34	34	34	34	34	34	34	34	34	34	34	407	204
47	TRANSMISSION & DISTRIBUTION	91	91	91	91	91	91	91	91	91	91	91	91	1,093	547
48	GENERAL PLANT	515	40	106	21	21	126	21	21	109	103	112	106	1,298	786
49	TOTAL GROSS ADDITIONS	640	165	231	146	146	251	146	146	231	229	237	231	2,799	1,537
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	640	165	231	146	146	251	146	146	231	229	237	231	2,799	1,537

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	11	0	0	0	0	0	0	11	6
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	11	0	0	0	0	0	0	11	6
49	**TOTAL RETIREMENTS**	0	0	0	0	0	11	0	0	0	0	0	0	11	6
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	11	0	0	0	0	0	0	11	6

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	197	0.00%	0
4	339.1 Other Plant & Miscellaneous	9	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	1,887	0.00%	0
8	305.2 Collecting & Impounding reservoirs	215	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	108,479	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	1	0.00%	0
13	310.2 Power Generation Equipment	1,810	0.00%	0
14	311.2 Pumping Equipment	8,485	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	2,803	0.00%	0
18	304.3 Structures & Improvements	38,818	0.00%	0
19	320.3 Water Treatment Equipment	19,851	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	204	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	22,380	0.00%	0
26	331.4 Transmission & Distribution	121,724	0.00%	0
27	333.4 Services	4,441	0.00%	0
28	334.4 Meters & Meter Installation	18,219	0.00%	0
29	335.4 Hydrants	22	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	243	0.00%	0
33	304.5 Structures & Improvements	2,475	0.00%	0
34	340.5 Office Furniture & Equipment	1,530	0.00%	0
35	340.51 Computer Equipment	4,072	0.00%	0
36	341.5 Transportation Equipment	2,349	0.00%	0
37	342.5 Stores Equipment	22	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	853	0.00%	0
39	344.5 Laboratory Equipment	773	0.00%	0
40	345.5 Power Operated Equipment	977	0.00%	0
41	346.5 Communication Equipment	443	0.00%	0
42	347.5 Miscellaneous Equipment	199	0.00%	0
43	348.5 Other Tangible Plant	375	0.00%	0
44	INTANGIBLE PLANT	206	0.00%	0
45	SUPPLY & PUMPING	120,877	0.00%	0
46	WATER TREATMENT PLANT	61,676	0.00%	0
47	TRANSMISSION & DISTRIBUTION	166,786	0.00%	0
48	GENERAL PLANT	14,311	0.00%	0
49	TOTAL PLANT IN SERVICE	363,856	0.00%	0
50	LAND & LAND RIGHTS	3,046	0.00%	0
51	TOTAL PIS LESS LAND	360,810	0.00%	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	0	0	0	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	0	0	0	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	0	0	0	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		48,462
10	Utility Adjustment to ordered balance (1)		(776)
11	1992 Additions		6,010
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		6,010
15	12/31/92 Balance		53,696
16			
17			
18	1993 Additions		6,413
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	2,869
21	1993 Net Additions		9,282
22	12/31/93 Balance		62,978
23			
24			
25	1994 Additions		9,855
26	1994 Retirements		8,380
27	1994 Adjustments		0
28	1994 Net Additions		1,475
29	12/31/94 Balance		64,454
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(46)
32	1995 Additions		12,026
33	1995 Retirements		141
34	1995 Adjustments		0
35	1995 Net Additions		11,885
36	12/31/95 Balance		76,293
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(275)
39	1996 Additions		12,258
40	1996 Retirements		11
41	1996 Adjustments		0
42	1996 Net Additions		12,247
43	12/31/96 Balance		88,265

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Net Additions	(4) Balance Per Books 12/31/96	(5) Utility Adjustments	(6) Adjusted Balance 12/31/96	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
1	INTANGIBLE PLANT								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	22	5	27	0	27	25	0	25
4	339.1 Other Plant & Miscellaneous	1	0	1	0	1	1	0	1
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	248	57	305	0	305	276	0	276
8	305.2 Collecting & Impounding reservoirs	21	4	25	0	25	23	0	23
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	11,796	3,612	15,408	0	15,408	13,602	0	13,602
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	136	91	227	0	227	181	0	181
14	311.2 Pumping Equipment	1,003	424	1,427	0	1,427	1,215	0	1,215
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	13,539	1,176	14,715	0	14,715	14,127	0	14,127
19	320.3 Water Treatment Equipment	(3,057)	903	(2,154)	0	(2,154)	(2,605)	0	(2,605)
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	8	8	0	8	4	0	4
22	TRANSMISSION & DISTRIBUTION								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	3,739	604	4,343	0	4,343	4,041	0	4,041
26	331.4 Transmission & Distribution	38,382	2,836	41,218	0	41,218	39,800	0	39,800
27	333.4 Services	284	111	395	0	395	340	0	340
28	334.4 Meters & Meter Installation	3,458	911	4,369	0	4,369	3,913	0	3,913
29	335.4 Hydrants	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	558	51	609	0	609	583	0	583
34	340.5 Office Furniture & Equipment	705	102	807	0	807	756	0	756
35	340.51 Computer Equipment	1,655	679	2,334	0	2,334	1,994	0	1,994
36	341.5 Transportation Equipment	1,689	392	2,081	0	2,081	1,885	0	1,885
37	342.5 Stores Equipment	7	1	8	0	8	8	0	8
38	343.5 Tools, Shop & Garage Equipment	431	53	484	0	484	458	0	458
39	344.5 Laboratory Equipment	112	52	164	0	164	138	0	138
40	345.5 Power Operated Equipment	784	81	865	0	865	824	0	824
41	346.5 Communication Equipment	207	44	251	0	251	229	0	229
42	347.5 Miscellaneous Equipment	50	13	63	0	63	57	0	57
43	348.5 Other Tangible Plant	246	37	283	0	283	265	0	265
44	INTANGIBLE PLANT	23	5	28	0	28	26	0	26
45	SUPPLY & PUMPING	13,204	4,188	17,392	0	17,392	15,298	0	15,298
46	WATER TREATMENT PLANT	10,482	2,087	12,569	0	12,569	11,525	0	11,525
47	TRANSMISSION & DISTRIBUTION	45,863	4,462	50,325	0	50,325	48,094	0	48,094
48	GENERAL PLANT	6,446	1,505	7,951	0	7,951	7,197	0	7,197
49	TOTAL ACCUMULATED DEPRECIATION	76,018	12,247	88,265	0	88,265	82,141	0	82,141

6/15/95 9:47 AM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	22	22	22	22	22	22	27	27	27	27	27	27	27	5	25
4	339.1 Other Plant & Miscellaneous	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	248	253	258	263	268	273	275	280	285	290	295	300	305	57	278
8	305.2 Collecting & Impounding reservoirs	21	21	21	21	21	21	25	25	25	25	25	25	25	4	23
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	11,796	12,097	12,398	12,699	13,000	13,301	13,602	13,903	14,204	14,505	14,806	15,107	15,408	3,612	13,602
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	136	144	152	160	168	176	179	187	195	203	211	219	227	91	181
14	311.2 Pumping Equipment	1,003	1,038	1,073	1,108	1,143	1,178	1,217	1,252	1,287	1,322	1,357	1,392	1,427	424	1,215
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	13,539	13,637	13,735	13,833	13,931	14,029	14,127	14,225	14,323	14,421	14,519	14,617	14,715	1,176	14,127
19	320.3 Water Treatment Equipment	(3,057)	(2,982)	(2,907)	(2,832)	(2,757)	(2,682)	(2,604)	(2,529)	(2,454)	(2,379)	(2,304)	(2,229)	(2,154)	903	(2,605)
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1	2	3	4	5	2	3	4	5	6	7	8	8	4
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	3,739	3,789	3,839	3,889	3,939	3,989	4,043	4,093	4,143	4,193	4,243	4,293	4,343	604	4,041
26	331.4 Transmission & Distribution	38,382	38,618	38,854	39,090	39,326	39,562	39,802	40,038	40,274	40,510	40,746	40,982	41,218	2,836	39,800
27	333.4 Services	284	293	302	311	320	329	341	350	359	368	377	386	395	111	340
28	334.4 Meters & Meter Installation	3,458	3,534	3,610	3,686	3,762	3,838	3,913	3,989	4,065	4,141	4,217	4,293	4,369	911	3,913
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	558	563	568	573	578	583	579	584	589	594	599	604	609	51	583
34	340.5 Office Furniture & Equipment	705	714	723	732	741	750	753	762	771	780	789	798	807	102	756
35	340.51 Computer Equipment	1,655	1,712	1,769	1,826	1,883	1,940	1,992	2,049	2,106	2,163	2,220	2,277	2,334	679	1,994
36	341.5 Transportation Equipment	1,689	1,722	1,755	1,788	1,821	1,854	1,883	1,916	1,949	1,982	2,015	2,048	2,081	392	1,885
37	342.5 Stores Equipment	7	7	7	7	7	7	8	8	8	8	8	8	8	1	8
38	343.5 Tools, Shop & Garage Equipment	431	435	439	443	447	451	460	464	468	472	476	480	484	53	458
39	344.5 Laboratory Equipment	112	116	120	124	128	132	140	144	148	152	156	160	164	52	138
40	345.5 Power Operated Equipment	784	791	798	805	812	819	823	830	837	844	851	858	865	81	824
41	346.5 Communication Equipment	207	211	215	219	223	227	227	231	235	239	243	247	251	44	229
42	347.5 Miscellaneous Equipment	50	51	52	53	54	55	57	58	59	60	61	62	63	13	57
43	348.5 Other Tangible Plant	248	249	252	255	258	261	265	268	271	274	277	280	283	37	265
44	INTANGIBLE PLANT	23	23	23	23	23	23	26	26	26	26	26	26	26	5	26
45	SUPPLY & PUMPING	13,204	13,553	13,902	14,251	14,600	14,949	15,298	15,647	15,996	16,345	16,694	17,043	17,392	4,188	15,298
46	WATER TREATMENT PLANT	10,482	10,656	10,830	11,004	11,178	11,352	11,525	11,699	11,873	12,047	12,221	12,395	12,569	2,087	11,525
47	TRANSMISSION & DISTRIBUTION	45,863	46,234	46,605	46,976	47,347	47,718	48,099	48,470	48,841	49,212	49,583	49,954	50,325	4,462	48,094
48	GENERAL PLANT	6,446	6,573	6,700	6,827	6,954	7,081	7,189	7,316	7,443	7,570	7,697	7,824	7,951	1,505	7,197
49	TOTAL WATER ACCUM. DEPR.	76,018	77,039	78,060	79,081	80,102	81,123	82,139	83,160	84,181	85,202	86,223	87,244	88,265	12,247	82,141

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	5	0	0	0	0	0	0	5	3
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	5	5	5	5	5	2	5	5	5	5	5	5	57	28
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	4	0	0	0	0	0	0	4	2
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	301	301	301	301	301	301	301	301	301	301	301	301	3,612	1,806
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	8	8	8	8	8	3	8	8	8	8	8	8	91	45
14	311.2 Pumping Equipment	35	35	35	35	35	39	35	35	35	35	35	35	424	212
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	98	98	98	98	98	98	98	98	98	98	98	98	1,176	588
19	320.3 Water Treatment Equipment	75	75	75	75	75	78	75	75	75	75	75	75	903	452
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
22	TRANSMISSION & DISTRIBUTION														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	50	50	50	50	50	54	50	50	50	50	50	50	604	302
26	331.4 Transmission & Distribution	236	236	236	236	236	240	236	236	236	236	236	236	2,836	1,418
27	333.4 Services	9	9	9	9	9	12	9	9	9	9	9	9	111	56
28	334.4 Meters & Meter Installation	76	76	76	76	76	75	76	76	76	76	76	76	911	455
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	5	5	5	5	5	(4)	5	5	5	5	5	5	51	25
34	340.5 Office Furniture & Equipment	9	9	9	9	9	3	9	9	9	9	9	9	102	51
35	340.51 Computer Equipment	57	57	57	57	57	52	57	57	57	57	57	57	679	339
36	341.5 Transportation Equipment	33	33	33	33	33	29	33	33	33	33	33	33	392	196
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	4	4	4	4	4	9	4	4	4	4	4	4	53	27
39	344.5 Laboratory Equipment	4	4	4	4	4	8	4	4	4	4	4	4	52	26
40	345.5 Power Operated Equipment	7	7	7	7	7	4	7	7	7	7	7	7	81	40
41	346.5 Communication Equipment	4	4	4	4	4	0	4	4	4	4	4	4	44	22
42	347.5 Miscellaneous Equipment	1	1	1	1	1	2	1	1	1	1	1	1	13	7
43	348.5 Other Tangible Plant	3	3	3	3	3	4	3	3	3	3	3	3	37	19
44	INTANGIBLE PLANT	0	0	0	0	0	5	0	0	0	0	0	0	5	3
45	SUPPLY & PUMPING	349	349	349	349	349	349	349	349	349	349	349	349	4,188	2,093
46	WATER TREATMENT PLANT	174	174	174	174	174	173	174	174	174	174	174	174	2,087	1,044
47	TRANSMISSION & DISTRIBUTION	371	371	371	371	371	381	371	371	371	371	371	371	4,462	2,231
48	GENERAL PLANT	127	127	127	127	127	108	127	127	127	127	127	127	1,505	753
49	TOTAL NET ADDITIONS	1,021	1,021	1,021	1,021	1,021	1,016	1,021	1,021	1,021	1,021	1,021	1,021	12,247	6,124

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	5	0	0	0	0	0	0	5	3
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	5	5	5	5	5	2	5	5	5	5	5	5	57	28
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	4	0	0	0	0	0	0	4	2
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	301	301	301	301	301	301	301	301	301	301	301	301	3,612	1,806
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	8	8	8	8	8	3	8	8	8	8	8	8	91	45
14	311.2 Pumping Equipment	35	35	35	35	35	39	35	35	35	35	35	35	424	212
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	98	98	98	98	98	98	98	98	98	98	98	98	1,176	588
19	320.3 Water Treatment Equipment	75	75	75	75	75	78	75	75	75	75	75	75	903	452
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	50	50	50	50	50	54	50	50	50	50	50	50	604	302
26	331.4 Transmission & Distribution	236	236	236	236	236	240	236	236	236	236	236	236	2,836	1,418
27	333.4 Services	9	9	9	9	9	12	9	9	9	9	9	9	111	56
28	334.4 Meters & Meter Installation	76	76	76	76	76	75	76	76	76	76	76	76	911	455
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	5	5	5	5	5	7	5	5	5	5	5	5	62	31
34	340.5 Office Furniture & Equipment	9	9	9	9	9	3	9	9	9	9	9	9	102	51
35	340.51 Computer Equipment	57	57	57	57	57	52	57	57	57	57	57	57	679	339
36	341.5 Transportation Equipment	33	33	33	33	33	29	33	33	33	33	33	33	392	196
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	4	4	4	4	4	9	4	4	4	4	4	4	53	27
39	344.5 Laboratory Equipment	4	4	4	4	4	8	4	4	4	4	4	4	52	26
40	345.5 Power Operated Equipment	7	7	7	7	7	4	7	7	7	7	7	7	81	40
41	346.5 Communication Equipment	4	4	4	4	4	0	4	4	4	4	4	4	44	22
42	347.5 Miscellaneous Equipment	1	1	1	1	1	2	1	1	1	1	1	1	13	7
43	348.5 Other Tangible Plant	3	3	3	3	3	4	3	3	3	3	3	3	37	19
44	**INTANGIBLE PLANT**	0	0	0	0	0	5	0	0	0	0	0	0	5	3
45	**SUPPLY & PUMPING**	349	349	349	349	349	349	349	349	349	349	349	349	4,188	2,093
46	**WATER TREATMENT PLANT**	174	174	174	174	174	173	174	174	174	174	174	174	2,087	1,044
47	**TRANSMISSION & DISTRIBUTION**	371	371	371	371	371	381	371	371	371	371	371	371	4,462	2,231
48	**GENERAL PLANT**	127	127	127	127	127	119	127	127	127	127	127	127	1,516	759
49	**TOTAL GROSS ADDITIONS**	1,021	1,021	1,021	1,021	1,021	1,027	1,021	1,021	1,021	1,021	1,021	1,021	12,258	6,130

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	11	0	0	0	0	0	0	11	6
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	11	0	0	0	0	0	0	11	6
49	TOTAL RETIREMENTS	0	0	0	0	0	11	0	0	0	0	0	0	11	6

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	25	0.00%	0
4	339.1 Other Plant & Miscellaneous	1	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	276	0.00%	0
8	305.2 Collecting & Impounding reservoirs	23	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	13,602	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0
13	310.2 Power Generation Equipment	181	0.00%	0
14	311.2 Pumping Equipment	1,215	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	14,127	0.00%	0
19	320.3 Water Treatment Equipment	(2,605)	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	4	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	4,041	0.00%	0
26	331.4 Transmission & Distribution	39,800	0.00%	0
27	333.4 Services	340	0.00%	0
28	334.4 Meters & Meter Installation	3,913	0.00%	0
29	335.4 Hydrants	0	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	583	0.00%	0
34	340.5 Office Furniture & Equipment	756	0.00%	0
35	340.51 Computer Equipment	1,994	0.00%	0
36	341.5 Transportation Equipment	1,885	0.00%	0
37	342.5 Stores Equipment	8	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	458	0.00%	0
39	344.5 Laboratory Equipment	138	0.00%	0
40	345.5 Power Operated Equipment	824	0.00%	0
41	346.5 Communication Equipment	229	0.00%	0
42	347.5 Miscellaneous Equipment	57	0.00%	0
43	348.5 Other Tangible Plant	265	0.00%	0
44	INTANGIBLE PLANT	26	0.00%	0
45	SUPPLY & PUMPING	15,298	0.00%	0
46	WATER TREATMENT PLANT	11,525	0.00%	0
47	TRANSMISSION & DISTRIBUTION	48,094	0.00%	0
48	GENERAL PLANT	7,197	0.00%	0
49	TOTAL	82,141	0.00%	0

6/15/95 11:07 AM A09W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/15/95 11:10 AM A11W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	81,814
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	3,825
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	3,825
15	12/31/92 Balance	85,639
16		
17		
18	1993 Additions	4,875
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	4,875
22	12/31/93 Balance	90,514
23		
24		
25	1994 Additions	1,660
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,660
29	12/31/94 Balance	92,174
30		
31		
32	1995 Additions	3,150
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	3,150
36	12/31/95 Balance	95,324
37		
38		
39	1996 Additions	3,600
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	3,600
43	12/31/96 Balance	98,924

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	17,885	1,200	19,085	0	19,085	18,485	0	18,485	0.00%	0
4	Contributed Lines	75,339	0	75,339	0	75,339	75,339	0	75,339	0.00%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	2,100	2,400	4,500	0	4,500	3,300	0	3,300	0.00%	0
7	**TOTAL WATER CIAC**	95,324	3,600	98,924	0	98,924	97,124	0	97,124	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	17,885	17,985	18,085	18,185	18,285	18,385	18,485	18,585	18,685	18,785	18,885	18,985	19,085	1,200	18,485
4	Contributed Lines	75,339	75,339	75,339	75,339	75,339	75,339	75,339	75,339	75,339	75,339	75,339	75,339	75,339	0	75,339
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	2,100	2,300	2,500	2,700	2,900	3,100	3,300	3,500	3,700	3,900	4,100	4,300	4,500	2,400	3,300
7	TOTAL WATER CIAC	95,324	95,624	95,924	96,224	96,524	96,824	97,124	97,424	97,724	98,024	98,324	98,624	98,924	3,600	97,124

572

6/15/95 11:30 AM A12W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	100	100	100	100	100	100	100	100	100	100	100	100	1,200	600
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	200	200	200	200	200	200	200	200	200	200	200	200	2,400	1,200
7	**TOTAL NET ADDITIONS**	300	300	300	300	300	300	300	300	300	300	300	300	3,600	1,800

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	100	100	100	100	100	100	100	100	100	100	100	100	1,200	600
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	200	200	200	200	200	200	200	200	200	200	200	200	2,400	1,200
7	**TOTAL GROSS ADDITIONS**	300	300	300	300	300	300	300	300	300	300	300	300	3,600	1,800

574

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

575

6/15/95 12:21 PM A12W5.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

576

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	24,414
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	2,093
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	2,093
15	12/31/92 Balance	26,507
16		
17		
18	1993 Additions	2,262
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	2,262
22	12/31/93 Balance	28,769
23		
24		
25	1994 Additions	2,555
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	2,555
29	12/31/94 Balance	31,324
30		
31		
32	1995 Additions	2,649
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	2,649
36	12/31/95 Balance	33,973
37		
38		
39	1996 Additions	2,762
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	2,762
43	12/31/96 Balance	36,735

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	2,676	924	3,600	0	3,600	3,138	0	3,138	0.00%	0
4	Contributed Lines	31,271	1,755	33,026	0	33,026	32,149	0	32,149	0.00%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	26	83	109	0	109	67	0	67	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	33,973	2,762	36,735	0	36,735	35,354	0	35,354	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Ave. Utility Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	2,678	2,753	2,830	2,907	2,984	3,061	3,138	3,215	3,292	3,369	3,446	3,523	3,600	924	3,138
4	Contributed Lines	31,271	31,417	31,563	31,709	31,855	32,001	32,150	32,296	32,442	32,588	32,734	32,880	33,026	1,755	32,149
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	28	33	40	47	54	61	67	74	81	88	95	102	109	83	67
7	TOTAL ACC. AMORT. CIAC	33,973	34,203	34,433	34,663	34,893	35,123	35,355	35,585	35,815	36,045	36,275	36,505	36,735	2,762	35,354

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	77	77	77	77	77	77	77	77	77	77	77	77	924	462
4	Contributed Lines	146	146	146	146	146	149	146	146	146	146	146	146	1,755	878
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	7	7	7	7	7	6	7	7	7	7	7	7	83	41
7	**TOTAL NET ADDITIONS**	230	230	230	230	230	232	230	230	230	230	230	230	2,762	1,381

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	77	77	77	77	77	77	77	77	77	77	77	77	924	462
4	Contributed Lines	146	146	146	146	146	149	146	146	146	146	146	146	1,755	878
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	7	7	7	7	7	6	7	7	7	7	7	7	83	41
7	**TOTAL GROSS ADDITIONS**	230	230	230	230	230	232	230	230	230	230	230	230	2,762	1,381

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements - 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

583

6/15/95 1:36 PM A14W5.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	TOTAL	195,498,804	100.00%		9.85%	
10						
11						
12			PRESENT ANNUAL AFUDC RATE =		see below	(b)
13						
14			PROPOSED ANNUAL AFUDC RATE =		9.85%	(c)
15						
16			PROPOSED MONTHLY AFUDC RATE =		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	TOTAL	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/15/95 1:39 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Deetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,686	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,458,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,538)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	65,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,666	16,331,796	16,501,261	16,285,037	16,194,726	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,926	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	583,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,690	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,326)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant In Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,280,346	382,356,286	333,672,216
3	Construction In Process	6,725,170	3,841,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,998
6															
7	GROSS UTILITY PLANT	341,911,666	366,524,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	378,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,496)	(96,977,486)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,168,154
20	Investment In Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,813,685	2,813,685	2,813,685	2,813,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,808	8,817,512	7,341,633	4,330,468	6,098,028	7,858,940	6,114,057	4,507,685	3,965,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,369,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,483,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	399,421	411,546	416,868	389,978	358,328	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	197,966	184,966	189,966	201,966	206,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	197,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,837	9,424,148	9,839,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,969,225	326,684,580	329,061,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

590

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,969,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,898,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,508	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,898,758	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(68,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,849	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

591

6/15/95 1:41 PM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EQUITY CAPITAL AND LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,821,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,999	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,839,591	119,176,525	119,386,137	119,516,274	119,727,898	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,759	325,796,359	324,969,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,418	342,657,880	341,347,177	343,469,022	333,207,923

592

6/15/95 1:42 PM A19W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0		12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	DEFERRED DEBITS				
3	12/31/95 Balance			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	Total Amortization Expense 12/31/96		0		B-1 (W)
18	Average Rate Base Balance 12/31/96			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:							
2	Water Sales	19,144	0	19,144	12,116	31,260	63.29%	B-4(W),B-3(W)
3	Other Revenue	560	0	560	0	560		B-4(W)
4	TOTAL OPERATING REVENUES	19,704	0	19,704	12,116	31,820		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	46,253	893	47,146	0	47,146		B-5(W)
7	Depreciation net of CIAC Amort	9,496	0	9,496	0	9,496		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	7,512	100	7,612	545 (A)	8,157		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(22,116)	(383)	(22,499)	4,463 (B)	(18,036)		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	41,145	610	41,755	5,008	46,763		
12	NET OPERATING INCOME	(21,441)	(610)	(22,051)	7,108	(14,943)		
13	RATE BASE	229,247	0	229,247		229,247		A-1(W)
14	RATE OF RETURN	(9.35%)		(9.62%)		(6.52%)		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:								
2	Water Sales	19,144	0	19,144	77,909		97,053	406.96%	B-4(W),B-3(W)
3	Other Revenue	560	0	560	0		560		B-4(W)
4	TOTAL OPERATING REVENUES	19,704	0	19,704	77,909		97,613		
5	OPERATING EXPENSES:								
6	Operation and Maintenance	46,253	893	47,146	0		47,146		B-5(W)
7	Depreciation net of CIAC Amort	9,496	0	9,496	0		9,496		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	7,512	100	7,612	3,506	(A)	11,118		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(22,116)	(383)	(22,499)	28,701	(B)	6,202		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	41,145	610	41,755	32,207		73,962		
12	NET OPERATING INCOME	(21,441)	(610)	(22,051)	45,702		23,651		
13	RATE BASE	229,247	0	229,247			229,247		A-1(W)
14	RATE OF RETURN	(9.35%)		(9.62%)			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Required	Requested	Supporting Schedules	Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-29.74%	D-1(W)	
3	Rate of Return (%)	10.32%	-6.52%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	229,247	229,247	A-1(W)	
6	Required / Requested Income (L3 x L5)	23,651	(14,943)		
7	Adjusted Income Under Present Rates	(22,051)	(22,051)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	45,702	7,108		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	74,403	11,571		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	77,909	12,116		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	74,403	11,571		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	28,701	4,463		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	3,506	545		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	45,702	7,108		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

	(1)	(2)	(3)	(4)
Line No.	Class of Capital	Ratio	Cost Rate	Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

6/16/95 8:35 AM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	A. REVENUES:		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	B. OPERATION AND MAINTENANCE EXPENSE:		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	241	
11			
12	3. Conservation Program Expenses	168	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	142	
15			
16	5. Conservation Elasticity Adjustment	(785)	
17			
18	6. Hewitt Study Expenses	1,127	
19			
20	7.	0	
21			
22		893	
23	C. DEPRECIATION NET OF AMORTIZATION OF CIAC:		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	D. AMORTIZATION:		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	E. TAXES OTHER THAN INCOME:		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	100	
37			
38	2.	0	
39			
40	3.	0	
41			
42	4.	0	
43			
44		100	
45	F. INCOME TAXES:		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(383)	
47			
48	2.	0	
49			
50		(383)	
51			
52			
53	TOTAL WATER INCOME ADJUSTMENTS	610	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	(1) Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	19,144	0	19,144
4	461.2 Metered - Commercial	0	0	0
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	19,144	0	19,144
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	19,144	0	19,144
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	560	0	560
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	560	0	560
26	**TOTAL PRESENT WATER OPERATING REVENUES**	19,704	0	19,704

6/22/95 10:30 AM B04W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 0f 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	23,652	1,244	24,897	20,479	976	21,455	875	91	966	2,298	178	2,476
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	5,911	29	5,940	5,118	0	5,118	219	12	231	574	17	591
4	610 Purchased Water	2,000	(159)	1,841	2,000	(159)	1,841	0	0	0	0	0	0
5	615 Purchased Power	5,042	(393)	4,649	5,000	(398)	4,602	3	0	3	39	5	44
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	2,869	(228)	2,641	2,869	(228)	2,641	0	0	0	0	0	0
8	620 Materials & Supplies	1,820	27	1,847	1,668	0	1,668	47	5	51	105	23	128
9	631 Contractual Services - Eng.	18	0	18	0	0	0	0	0	0	18	0	18
10	632 Contractual Services - Acct.	94	0	94	0	0	0	0	0	0	94	0	94
11	633 Contractual Services - Legal	56	0	56	0	0	0	0	0	0	56	0	56
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,371	205	1,576	1,226	137	1,363	0	0	0	145	68	213
14	641 Rental of Real Building/Real Property	84	13	97	0	0	0	0	0	0	84	13	97
15	642 Rental of Equipment	5	2	7	1	0	1	0	0	0	4	2	6
16	650 Transportation Expense	626	6	632	552	0	552	33	4	37	41	2	43
17	656 Insurance - Vehicle	64	0	64	0	0	0	0	0	0	64	0	64
18	657 Insurance - General Liability	132	27	159	0	0	0	0	0	0	132	27	159
19	658 Insurance - Workman's Comp (2)	404	1	406	350	0	350	15	1	16	39	0	40
20	659 Insurance - Other	13	0	13	0	0	0	0	0	0	13	0	13
21	660 Advertising Expense	14	13	27	0	0	0	0	0	0	14	13	27
22	666 Reg. Comm. Exp. - Rate Case Amort.	387	0	387	0	0	0	0	0	0	387	0	387
23	667 Reg. Comm. Exp. - Other	31	0	31	0	0	0	0	0	0	31	0	31
24	670 Bad Debt Expense	115	12	127	0	0	0	115	12	127	0	0	0
25	675 Miscellaneous Expenses	1,545	91	1,636	608	0	608	287	17	304	649	75	724
26	TOTAL WATER O & M EXPENSES	46,253	893	47,146	39,871	328	40,199	1,594	142	1,735	4,788	424	5,212

600

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) TOTAL O & M (.1 - .8) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	1,930	1,751	2,040	1,969	2,026	1,967	2,016	2,016	1,953	2,020	1,951	2,013	23,652	1,244	24,896
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	482	437	510	492	506	491	504	504	488	505	488	503	5,911	29	5,940
4	610.1-.8 Purchased Water	174	166	166	166	166	166	166	166	166	166	166	166	2,000	(159)	1,841
5	615.1-.8 Purchased Power	427	419	420	420	419	419	419	419	419	420	419	419	5,042	(393)	4,649
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	385	120	120	385	120	120	385	120	120	385	120	485	2,869	(228)	2,641
8	620.1-.8 Materials & Supplies	587	72	99	74	404	74	97	73	97	73	97	73	1,820	27	1,847
9	631.1-.8 Contractual Services - Eng.	1	1	2	2	1	1	1	1	1	1	1	1	18	0	18
10	632.1-.8 Contractual Services - Acct.	8	7	8	8	8	8	8	8	8	8	8	8	94	0	94
11	633.1-.8 Contractual Services - Legal	5	4	5	5	5	5	5	5	5	5	5	5	56	0	56
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	45	45	44	452	45	245	47	47	52	52	246	52	1,371	205	1,576
14	641.1-.8 Rental of Real Building/Real Property	7	7	7	7	7	7	7	7	7	7	7	7	84	13	97
15	642.1-.8 Rental of Equipment	0	0	1	0	0	0	0	0	0	0	0	0	5	2	7
16	650.1-.8 Transportation Expense	53	52	52	52	52	52	52	52	52	52	52	52	625	6	631
17	656.1-.8 Insurance - Vehicle	5	5	5	5	5	5	5	5	5	5	5	5	64	0	64
18	657.1-.8 Insurance - General Liability	11	10	11	11	11	11	11	11	11	11	11	11	132	27	159
19	658.1-.8 Insurance - Workman's Comp (2)	33	30	35	34	35	34	34	34	33	35	33	34	404	1	405
20	659.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
21	660.1-.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	14	13	27
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	32	31	33	33	33	32	33	33	32	33	32	32	387	0	387
23	667.1-.8 Reg. Comm. Exp. - Other	3	2	3	3	3	3	3	3	3	3	3	3	31	0	31
24	670.1-.8 Bad Debt Expense	10	9	10	10	10	10	10	10	9	10	9	10	115	12	127
25	675.1-.8 Miscellaneous Expenses	131	124	138	132	132	132	127	127	125	128	124	125	1,545	91	1,636
26	TOTAL WATER O & M EXPENSES	4,332	3,296	3,711	4,261	3,991	3,784	3,934	3,644	3,590	3,920	3,780	4,008	46,252	893	47,145

601

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	1,668	1,503	1,769	1,699	1,759	1,703	1,749	1,749	1,691	1,750	1,691	1,748	20,479	976	21,455
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	417	375	442	425	439	426	437	437	422	437	423	437	5,118	0	5,118
4	610.1-.6 Purchased Water	174	166	166	166	166	166	166	166	166	166	166	166	2,000	(159)	1,841
5	615.1-.6 Purchased Power	424	416	416	416	416	416	416	416	416	416	416	416	5,000	(398)	4,602
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	385	120	120	385	120	120	385	120	120	385	120	485	2,869	(228)	2,641
8	620.1-.6 Materials & Supplies	575	61	86	61	391	61	85	60	85	60	85	60	1,668	0	1,668
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	33	34	31	439	33	233	35	35	40	40	234	40	1,226	137	1,363
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
16	650.1-.6 Transportation Expense	47	46	46	46	46	46	46	46	46	46	46	46	552	0	552
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	29	26	30	29	30	29	30	30	29	30	29	30	350	0	350
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	54	51	59	52	53	54	48	48	47	48	48	47	608	0	608
26	TOTAL WATER DIRECT O & M EXPENSES	3,806	2,797	3,166	3,718	3,454	3,254	3,396	3,107	3,062	3,378	3,257	3,476	39,871	328	40,199

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

602

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7	Salaries & Wages - Employees	73	67	74	73	74	73	75	74	72	75	72	74	875	91	966
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	18	17	19	18	18	18	19	18	18	19	18	18	219	12	231
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	4	4	4	4	4	4	4	4	4	4	4	4	47	5	51
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	3	3	3	3	3	3	3	3	3	3	3	3	33	4	37
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	1	1	1	1	1	1	1	1	1	1	1	1	15	1	16
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	10	9	10	10	10	10	10	10	9	10	9	10	115	12	127
25	675.7	Miscellaneous Expenses	24	22	24	24	24	24	25	24	24	25	24	24	287	17	304
26		TOTAL WATER ALLOCATED CUST ACCTS EXP.	133	121	135	134	134	132	136	135	131	136	131	134	1,594	142	1,735

603

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 0f 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	189	181	197	196	193	191	193	193	191	195	188	191	2,298	178	2,476
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	47	45	49	49	48	48	48	48	48	49	47	48	574	17	591
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	3	3	3	3	3	3	3	3	3	3	3	3	39	5	44
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	9	8	9	9	9	9	9	9	9	9	9	9	105	23	128
9	631.8	Contractual Services - Eng.	1	1	2	2	1	1	1	1	1	1	1	1	18	0	18
10	632.8	Contractual Services - Acct.	8	7	8	8	8	8	8	8	8	8	8	8	94	0	94
11	633.8	Contractual Services - Legal	5	4	5	5	5	5	5	5	5	5	5	5	56	0	56
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	12	11	12	12	12	12	12	12	12	12	12	12	145	68	213
14	641.8	Rental of Real Building/Real Property	7	7	7	7	7	7	7	7	7	7	7	7	84	13	97
15	642.8	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	2	6
16	650.8	Transportation Expense	3	3	4	3	3	3	3	3	3	3	3	3	41	2	43
17	656.8	Insurance - Vehicle	5	5	5	5	5	5	5	5	5	5	5	5	64	0	64
18	657.8	Insurance - General Liability	11	10	11	11	11	11	11	11	11	11	11	11	132	27	159
19	658.8	Insurance - Workman's Comp (2)	3	3	3	3	3	3	3	3	3	3	3	3	39	0	40
20	659.8	Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
21	660.8	Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	14	13	27
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	32	31	33	33	33	32	33	33	32	33	32	32	387	0	387
23	667.8	Reg. Comm. Exp. - Other	3	2	3	3	3	3	3	3	3	3	3	3	31	0	31
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	53	51	56	55	55	54	54	55	54	55	53	54	649	75	724
26		TOTAL WATER ALLOCATED A & G EXPENSES	394	378	410	409	403	398	402	402	397	406	391	397	4,788	424	5,212

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

604

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 of 9
Preparer: Kimball

Line No.	Account No. and Name	(1)	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6) Marco Shores Raw Water Purchase Adjustment	(7) Add Buenaventura Lakes Common Costs	(8) Add Conservation Program Expenses	(9) Add Hurricane Preparedness/ & Lab Cost Expenses	(10) Conservation Elasticity Adjustment	(11) Add Hewitt Study Expenses	(12) Net Adjustments	(13) Total Adjusted O & M
			UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
1	601.1-.8	Salaries & Wages - Employees	22,652	1,330	(329)	23,652	0	77	40	0	0	1,127	1,244	24,897
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	5,625	286	0	5,911	0	19	10	0	0	0	29	5,940
4	610.1-.8	Purchased Water	2,000	0	0	2,000	0	0	0	0	(159)	0	(159)	1,841
5	615.1-.8	Purchased Power	5,046	0	(4)	5,042	0	5	0	0	(398)	0	(393)	4,649
6	616.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8	Chemicals	2,814	55	0	2,869	0	0	0	0	(228)	0	(228)	2,641
8	620.1-.8	Materials & Supplies	1,800	35	(16)	1,820	0	9	13	5	0	0	27	1,847
9	631.1-.8	Contractual Services - Eng.	19	0	(2)	18	0	0	0	0	0	0	0	18
10	632.1-.8	Contractual Services - Acct.	101	2	(10)	94	0	0	0	0	0	0	0	94
11	633.1-.8	Contractual Services - Legal	61	1	(6)	56	0	0	0	0	0	0	0	56
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	1,360	27	(15)	1,371	0	24	44	137	0	0	205	1,576
14	641.1-.8	Rental of Real Building/Real Property	91	2	(9)	84	0	13	0	0	0	0	13	97
15	642.1-.8	Rental of Equipment	5	0	(1)	5	0	2	0	0	0	0	2	7
16	650.1-.8	Transportation Expense	621	12	(7)	626	0	6	0	0	0	0	6	632
17	656.1-.8	Insurance - Vehicle	69	1	(7)	64	0	0	0	0	0	0	0	64
18	657.1-.8	Insurance - General Liability	143	3	(14)	132	0	27	0	0	0	0	27	159
19	658.1-.8	Insurance - Workman's Comp (2)	405	(1)	0	404	0	1	0	0	0	0	1	406
20	659.1-.8	Insurance - Other	14	0	(1)	13	0	0	0	0	0	0	0	13
21	660.1-.8	Advertising Expense	15	0	(1)	14	0	0	13	0	0	0	13	27
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	256	0	131	387	0	0	0	0	0	0	0	387
23	667.1-.8	Reg. Comm. Exp. - Other	34	0	(3)	31	0	0	0	0	0	0	0	31
24	670.1-.8	Bad Debt Expense	124	0	(9)	115	0	12	0	0	0	0	12	127
25	675.1-.8	Miscellaneous Expenses	1,611	31	(97)	1,545	0	43	48	0	0	0	91	1,636
26	TOTAL WATER O & M EXPENSES		44,868	1,785	(400)	46,253	0	241	168	142	(785)	1,127	893	47,146

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 of 9
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	19,343	1,135	0	20,479	0	0	0	0	0	976	976	21,455
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	4,804	314	0	5,118	0	0	0	0	0	0	0	5,118
4	610.1-.6 Purchased Water	2,000	0	0	2,000	0	0	0	0	(159)	0	(159)	1,841
5	615.1-.6 Purchased Power	5,000	0	0	5,000	0	0	0	0	(398)	0	(398)	4,602
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	2,814	55	0	2,869	0	0	0	0	(228)	0	(228)	2,641
8	620.1-.6 Materials & Supplies	1,636	32	0	1,668	0	0	0	0	0	0	0	1,668
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	1,202	23	0	1,226	0	0	0	137	0	0	137	1,363
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	1	0	(0)	1	0	0	0	0	0	0	0	1
16	650.1-.6 Transportation Expense	541	11	0	552	0	0	0	0	0	0	0	552
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	346	4	0	350	0	0	0	0	0	0	0	350
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	597	12	(0)	608	0	0	0	0	0	0	0	608
26	TOTAL WATER DIRECT O & M EXPENSES	38,284	1,586	1	39,871	0	0	0	137	(785)	976	328	40,199

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES											
Line No.		Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	913	54	(91)	875	0	49	0	0	0	42	91	966
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	227	(8)	0	219	0	12	0	0	0	0	12	231
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	3	0	(0)	3	0	0	0	0	0	0	0	3
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	50	1	(5)	47	0	5	0	0	0	0	5	51
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	36	1	(3)	33	0	4	0	0	0	0	4	37
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	16	(1)	0	15	0	1	0	0	0	0	1	16
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	124	0	(9)	115	0	12	0	0	0	0	12	127
25	675.7	Miscellaneous Expenses	311	6	(30)	287	0	17	0	0	0	0	17	304
26	TOTAL WATER O & M EXPENSES		1,680	52	(139)	1,594	0	100	0	0	0	42	142	1,735

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	2,396	141	(238)	2,298	0	29	40	0	0	109	178	2,476
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	595	(21)	0	574	0	7	10	0	0	0	17	591
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	43	0	(4)	39	0	5	0	0	0	0	5	44
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	114	2	(11)	105	0	5	13	5	0	0	23	128
9	631.8	Contractual Services - Eng.	19	0	(2)	18	0	0	0	0	0	0	0	18
10	632.8	Contractual Services - Acct.	101	2	(10)	94	0	0	0	0	0	0	0	94
11	633.8	Contractual Services - Legal	61	1	(6)	56	0	0	0	0	0	0	0	56
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	157	3	(15)	145	0	24	44	0	0	0	68	213
14	641.8	Rental of Real Building/Real Property	91	2	(9)	84	0	13	0	0	0	0	13	97
15	642.8	Rental of Equipment	4	0	(0)	4	0	2	0	0	0	0	2	6
16	650.8	Transportation Expense	44	1	(4)	41	0	2	0	0	0	0	2	43
17	656.8	Insurance - Vehicle	69	1	(7)	64	0	0	0	0	0	0	0	64
18	657.8	Insurance - General Liability	143	3	(14)	132	0	27	0	0	0	0	27	159
19	658.8	Insurance - Workman's Comp (2)	43	(4)	0	39	0	0	0	0	0	0	0	40
20	659.8	Insurance - Other	14	0	(1)	13	0	0	0	0	0	0	0	13
21	660.8	Advertising Expense	15	0	(1)	14	0	0	13	0	0	0	13	27
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	256	0	131	387	0	0	0	0	0	0	0	387
23	667.8	Reg. Comm. Exp. - Other	34	0	(3)	31	0	0	0	0	0	0	0	31
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	703	14	(67)	649	0	27	48	0	0	0	75	724
26	TOTAL WATER O & M EXPENSES		4,904	146	(262)	4,788	0	141	168	5	0	109	424	5,212

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	22,651	24,897	2,245	9.91%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	5,626	5,940	315	5.60%
4	610.1-.8	Purchased Water	2,000	1,841	(159)	(7.95%)
5	615.1-.8	Purchased Power	5,046	4,649	(397)	(7.87%)
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	2,814	2,641	(173)	(6.15%)
8	620.1-.8	Materials & Supplies	1,800	1,847	47	2.61%
9	631.1-.8	Contractual Services - Eng.	19	18	(1)	(5.24%)
10	632.1-.8	Contractual Services - Acct.	101	94	(8)	(7.90%)
11	633.1-.8	Contractual Services - Legal	61	56	(5)	(8.19%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	1,359	1,576	217	15.96%
14	641.1-.8	Rental of Real Building/Real Property	91	97	6	6.62%
15	642.1-.8	Rental of Equipment	5	7	2	38.86%
16	650.1-.8	Transportation Expense	621	632	11	1.77%
17	656.1-.8	Insurance - Vehicle	69	64	(5)	(7.20%)
18	657.1-.8	Insurance - General Liability	143	159	16	11.21%
19	658.1-.8	Insurance - Workman's Comp	405	406	0	0.00%
20	659.1-.8	Insurance - Other	14	13	(1)	(7.05%)
21	660.1-.8	Advertising Expense	15	27	12	77.60%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	256	387	131	51.10%
23	667.1-.8	Reg. Comm. Exp. - Other	34	31	(3)	(8.72%)
24	670.1-.8	Bad Debt Expense	124	127	3	2.42%
25	675.1-.8	Miscellaneous Expenses	1,611	1,636	25	1.55%
26	**TOTAL WATER O & M EXPENSES**		44,868	47,146	2,278	5.08%
27	**TOTAL (LESS ACCTS 666 & 667)**		44,577	46,727	2,150	4.82%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.1-.6	Salaries & Wages - Employees	19,343	21,455	2,112	10.92%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	4,804	5,118	314	6.54%
4	610.1-.6	Purchased Water	2,000	1,841	(159)	(7.95%)
5	615.1-.6	Purchased Power	5,000	4,602	(398)	(7.96%)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	2,814	2,641	(173)	(6.15%)
8	620.1-.6	Materials & Supplies	1,636	1,668	32	1.96%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	1,202	1,363	161	13.39%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	1	1	0	0.00%
16	650.1-.6	Transportation Expense	541	552	11	2.03%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	346	350	4	1.16%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	597	608	11	1.84%
26		TOTAL WATER O & M EXPENSES	38,284	40,199	1,915	5.00%
27		TOTAL (LESS ACCTS 666 & 667)	38,284	40,199	1,915	5.00%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	913	966	53	5.81%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	227	231	4	1.76%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	3	3	0	0.00%
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	50	51	1	1.98%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	36	37	1	2.80%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	16	16	(1)	(6.12%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	124	127	3	2.42%
25	675.7	Miscellaneous Expenses	311	304	(7)	(2.25%)
26	**TOTAL WATER O & M EXPENSES**		1,680	1,735	54	3.21%
27	**TOTAL (LESS ACCTS 666 & 667)**		1,680	1,735	54	3.21%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	2,396	2,476	80	3.34%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	595	591	(4)	(0.67%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	43	44	1	2.34%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	114	128	14	12.28%
9	631.8	Contractual Services - Eng.	19	18	(1)	(5.24%)
10	632.8	Contractual Services - Acct.	101	94	(8)	(7.90%)
11	633.8	Contractual Services - Legal	61	56	(5)	(8.19%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	157	213	56	35.57%
14	641.8	Rental of Real Building/Real Property	91	97	6	6.62%
15	642.8	Rental of Equipment	4	6	2	48.24%
16	650.8	Transportation Expense	44	43	(1)	(2.26%)
17	656.8	Insurance - Vehicle	69	64	(5)	(7.20%)
18	657.8	Insurance - General Liability	143	159	16	11.21%
19	658.8	Insurance - Workman's Comp	43	40	(3)	(7.00%)
20	659.8	Insurance - Other	14	13	(1)	(7.05%)
21	660.8	Advertising Expense	15	27	12	77.60%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	256	387	131	51.10%
23	667.8	Reg. Comm. Exp. - Other	34	31	(3)	(8.72%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	703	724	21	2.99%
26	**TOTAL WATER O & M EXPENSES**		4,904	5,212	308	6.28%
27	**TOTAL (LESS ACCTS 666 & 667)**		4,613	4,793	180	3.90%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	See Volume II for detailed support.			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	2	
51	Marco Island	Docket No. 920655-WS	$106,820	73	
52	GIGA	Docket No. 920199-WS	$677,601	460	
53	Lehigh	Docket No. 911188-WS	$67,100	46	
54			854,174	580	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	676	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	293	
58			1,427,241	969	
59	Total Projected Rate Case Expense		2,281,415	1,549	
60	Annual Amortization		$570,354	$387	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	85	
64	% of Total		100.000000%	0.067917%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

ALLOCATION OF EXPENSES - 1996

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	INTANGIBLE PLANT									
2	301.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1 Franchise	197	40	2.50%	5	0	5	0.00%	0	5
4	339.1 Other Plant & Misc.	9	25	4.00%	0	0	0	0.00%	0	0
5	SOURCE OF SUPPLY & PUMPING									
6	303.2 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	1,887	33	3.03%	57	0	57	0.00%	0	57
8	305.2 Collect. & Impound.	215	50	2.00%	4	0	4	0.00%	0	4
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	108,479	30	3.33%	3,612	0	3,612	0.00%	0	3,612
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	1	35	2.86%	0	0	0	0.00%	0	0
13	310.2 Power Generation Equpi.	1,810	20	5.00%	91	0	91	0.00%	0	91
14	311.2 Pumping Equipment	8,485	20	5.00%	424	0	424	0.00%	0	424
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	2,803	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	38,818	33	3.03%	1,176	0	1,176	0.00%	0	1,176
19	320.3 Water Treatment Equip.	19,851	22	4.55%	903	0	903	0.00%	0	903
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	204	25	4.00%	8	0	8	0.00%	0	8
22	TRANSMISSION & DISTRIBUTION									
23	303.4 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	22,380	37	2.70%	604	0	604	0.00%	0	604
26	331.4 Transmission & Distribution	121,724	43	2.33%	2,836	0	2,836	0.00%	0	2,836
27	333.4 Services	4,441	40	2.50%	111	0	111	0.00%	0	111
28	334.4 Meters & Meter Installation	18,219	20	5.00%	911	0	911	0.00%	0	911
29	335.4 Hydrants	22	45	2.22%	0	0	0	0.00%	0	0
30	339.4 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31	GENERAL PLANT									
32	303.5 Land & Land Rights	243	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	2,475	40	2.50%	62	0	62	0.00%	0	62
34	340.5 Office Furniture & Equipment	1,530	15	6.67%	102	0	102	0.00%	0	102
35	340.51 Computer Equipment	4,072	6	16.67%	679	0	679	0.00%	0	679
36	341.5 Transportation Equipment	2,349	6	16.67%	392	0	392	0.00%	0	392
37	342.5 Stores Equipment	22	18	5.56%	1	0	1	0.00%	0	1
38	343.5 Tools, Shop & Garage	853	16	6.25%	53	0	53	0.00%	0	53
39	344.5 Laboratory Equipment	773	15	6.67%	52	0	52	0.00%	0	52
40	345.5 Power Operated Equipment	977	12	8.33%	81	0	81	0.00%	0	81
41	346.5 Communication Equipment	443	10	10.00%	44	0	44	0.00%	0	44
42	347.5 Miscellaneous Equipment	199	15	6.67%	13	0	13	0.00%	0	13
43	348.5 Other Tangible Plant	375	10	10.00%	37	0	37	0.00%	0	37
44	INTANGIBLE PLANT	206		2.43%	5	0	5	0.00%	0	5
45	SUPPLY & PUMPING	120,877		3.46%	4,188	0	4,188	0.00%	0	4,188
46	WATER TREATMENT PLANT	61,676		3.38%	2,087	0	2,087	0.00%	0	2,087
47	TRANSMISSION & DISTRIBUTION	166,786		2.68%	4,462	0	4,462	0.00%	0	4,462
48	GENERAL PLANT	14,311		10.59%	1,516	0	1,516	0.00%	0	1,516
49	TOTAL DEPRECIATION EXPENSE	363,856		3.37%	12,258	0	12,258	0.00%	0	12,258
50	LESS: AMORTIZATION OF CIAC				(2,762)	0	(2,762)		0	(2,762)
51	NET DEPRECIATION EXPENSE - WATER				9,496	0	9,496		0	9,496

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

6/16/95 9:26 AM B13W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
	WATER						Composite		
Line No.	CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	3.40%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.33%	0	0	0	0.00%	0	0
3	Meter Installation Fees	18,485	5.00%	924	0	924	0.00%	0	924
4	Contributed Lines	75,339	2.33%	1,755	0	1,755	0.00%	0	1,755
5	Contributed Property Other Than Lines	0	3.10%	0	0	0	0.00%	0	0
6	Service Installation Fees	3,300	2.50%	83	0	83	0.00%	0	83
7	TOTAL WATER CIAC AMORT. EXP.	97,124		2,762	0	2,762		0	2,762

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	1,887	57	3.02%
3	305.2 Collecting & Impounding reservoirs	215	4	1.86%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	108,479	3,612	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	1	0	0.00%
8	310.2 Power Generation Equipment	1,810	91	5.03%
9	311.2 Pumping Equipment	8,485	424	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	38,818	1,176	3.03%
12	320.3 Water Treatment Equipment	19,851	903	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	204	8	3.93%
15	330.4 Distribution Reservoirs	22,380	604	2.70%
16	**COMPOSITE RATE**	202,129	6,879	3.40%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	121,724	2,836	2.33%
20	335.4 Hydrants	22	0	0.00%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	121,746	2,836	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	18,219	911	5.00%
25	**COMPOSITE RATE**	18,219	911	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	4,441	111	2.50%
28	**COMPOSITE RATE**	4,441	111	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	202,129	6,879	3.40%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	121,746	2,836	2.33%
32	Meter Installation Fees (Line 25)	18,219	911	5.00%
33	Service Installation Fees (Line 28)	4,441	111	2.50%
34	**COMPOSITE RATE**	346,535	10,737	3.10%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	887	0	887	B-4(W)	
2	PAYROLL TAXES: (8.0%)	1,892	100	1,992	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL PAYROLL TAXES	1,892	100	1,992		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	4,733	0	4,733		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	4,733	0	4,733		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	TOTAL USED & USEFUL REAL EST. TAXES	4,733	0	4,733		
13	OTHER:	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	TOTAL OTHER	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME)	7,512	100	7,612		B-1(W)1/3.2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
		1996 INCOME TAXES			
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	19,704	0	19,704	B-4(W)
3	Less:				
4	O & M Expenses	46,253	893	47,146	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	9,496	0	9,496	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	7,512	100	7,612	B-15(W)
8	Pre-Tax Operating Expenses	63,261	992	64,253	
9	**PRE-TAX OPERATING INCOME**	(43,557)	(992)	(44,549)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(43,557)	(992)	(44,549)	
12	Less:				
13	Interest Expense:				
14	Rate Base	229,247	0	229,247	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	12,127	0	12,127	C-3
17	Net Taxable Income (L11 - L16)	(55,684)	(992)	(56,676)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(21,480)	(383)	(21,863)	
20	Less:				
21	Parent Debt Adjustment	557	0	557	C-1(W)
22	Investment Tax Credit	79	0	79	C-7(W)
23	**TOTAL INCOME TAXES**	(22,116)	(383)	(22,499)	

6/16/95 10:16 AM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.00%	0.00%	0.00%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

THIS PAGE INTENTIONALLY LEFT BLANK

SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	192,370	0	192,370	A-5 (W)
2	Utility Land & Land Rights	2,865	0	2,865	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(36,593)	0	(36,593)	A-9 (W)
6	CIAC	(15,706)	0	(15,706)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	9,358	0	9,358	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(495)	0	(495)	Vol. II
13	Deferred Taxes	(2,863)	0	(2,863)	C-7 (W)
14	Working Capital Allowance	2,865	0	2,865	A-17 (W)
15	Other	0	0	0	A-21(W)
16	TOTAL WATER RATE BASE	151,802	0	151,802	

6/15/95 8:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	**F. CIAC:**			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	**SUBTOTAL**	0	0	

6/15/95 8:21 AM A03W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	0	0	

6/15/95 8:22 AM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		65,630
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	12/31/92 Balance		65,630
16			
17			
18	1993 Additions		150
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	387
21	1993 Net Additions		537
22	12/31/93 Balance		66,167
23			
24			
25	1994 Additions		6,912
26	1994 Retirements		1,095
27	1994 Adjustments		0
28	1994 Net Additions		5,817
29	12/31/94 Balance		71,984
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(80)
32	1995 Additions		126,032
33	1995 Retirements		3,146
34	1995 Adjustments		0
35	1995 Net Additions		122,886
36	12/31/95 Balance		194,791
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(744)
39	1996 Additions		2,173
40	1996 Retirements		8
41	1996 Adjustments		0
42	1996 Net Additions		2,165
43	12/31/96 Balance		196,211

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/15/95 8:27 AM A04W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions 12/31/95 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	756	0	0	0	756	0	756	756	0	756
4	339.1 Other Plant & Miscellaneous	1,028	0	0	0	1,028	0	1,028	1,028	0	1,028
5	SOURCE OF SUPPLY & PUMPING										
6	303.2 Land & Land Rights	18	0	0	0	18	0	18	18	0	18
7	304.2 Structures & Improvements	6,126	0	0	0	6,126	0	6,126	6,126	0	6,126
8	305.2 Collecting & Impounding reservoirs	3	0	0	0	3	0	3	3	0	3
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,990	0	0	0	1,990	0	1,990	1,990	0	1,990
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	305	0	0	0	305	0	305	305	0	305
13	310.2 Power Generation Equipment	7	0	0	0	7	0	7	7	0	7
14	311.2 Pumping Equipment	33,527	0	0	0	33,527	0	33,527	33,527	0	33,527
15	339.2 Other Plant & Miscellaneous	(8)	0	0	0	(8)	0	(8)	(8)	0	(8)
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	2,657	0	0	0	2,657	0	2,657	2,657	0	2,657
18	304.3 Structures & Improvements	21,309	0	0	0	21,309	0	21,309	21,309	0	21,309
19	320.3 Water Treatment Equipment	89,638	0	0	0	89,638	0	89,638	89,638	0	89,638
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	316	0	316	316	0	316	158	0	158
22	TRANSMISSION & DISTRIBUTION										
23	303.4 Land & Land Rights	1	0	0	0	1	0	1	1	0	1
24	304.4 Structures & Improvements	1	0	0	0	1	0	1	1	0	1
25	330.4 Distribution Reservoirs	922	0	0	0	922	0	922	922	0	922
26	331.4 Transmission & Distribution	16,418	0	0	0	16,418	0	16,418	16,418	0	16,418
27	333.4 Services	2,864	295	0	295	3,159	0	3,159	3,011	0	3,011
28	334.4 Meters & Meter Installation	5,834	554	0	554	6,388	0	6,388	6,111	0	6,111
29	335.4 Hydrants	50	0	0	0	50	0	50	50	0	50
30	339.4 Other Plant & Miscellaneous	95	0	0	0	95	0	95	95	0	95
31	GENERAL PLANT										
32	303.5 Land & Land Rights	189	0	0	0	189	0	189	189	0	189
33	304.5 Structures & Improvements	1,917	16	(8)	8	1,925	0	1,925	1,922	0	1,922
34	340.5 Office Furniture & Equipment	1,188	0	0	0	1,188	0	1,188	1,188	0	1,188
35	340.51 Computer Equipment	2,799	600	0	600	3,399	0	3,399	3,162	0	3,162
36	341.5 Transportation Equipment	1,775	81	0	81	1,856	0	1,856	1,824	0	1,824
37	342.5 Stores Equipment	17	0	0	0	17	0	17	17	0	17
38	343.5 Tools, Shop & Garage Equipment	647	24	0	24	672	0	672	662	0	662
39	344.5 Laboratory Equipment	589	19	0	19	608	0	608	600	0	600
40	345.5 Power Operated Equipment	596	267	0	267	864	0	864	758	0	758
41	346.5 Communication Equipment	344	0	0	0	344	0	344	344	0	344
42	347.5 Miscellaneous Equipment	155	0	0	0	155	0	155	155	0	155
43	348.5 Other Tangible Plant	291	0	0	0	291	0	291	291	0	291
44	INTANGIBLE PLANT	1,784	0	0	0	1,784	0	1,784	1,784	0	1,784
45	SUPPLY & PUMPING	41,968	0	0	0	41,968	0	41,968	41,968	0	41,968
46	WATER TREATMENT PLANT	113,604	316	0	316	113,920	0	113,920	113,762	0	113,762
47	TRANSMISSION & DISTRIBUTION	26,185	849	0	849	27,034	0	27,034	26,609	0	26,609
48	GENERAL PLANT	10,507	1,008	(8)	1,000	11,506	0	11,506	11,112	0	11,112
49	TOTAL PLANT IN SERVICE	194,047	2,173	(8)	2,165	196,211	0	196,211	195,235	0	195,235
50	LAND & LAND RIGHTS	2,865	0	0	0	2,865	0	2,865	2,865	0	2,865
51	TOTAL PIS LESS LAND	191,182	2,173	(8)	2,165	193,347	0	193,347	192,370	0	192,370

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave [ ] 13 Month Ave [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	756	756	756	756	756	756	756	756	756	756	756	756	756	0	756
4	339.1 Other Plant & Miscellaneous	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	0	1,028
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	18	18	18	18	18	18	18	18	18	18	18	18	18	0	18
7	304.2 Structures & Improvements	6,126	6,126	6,126	6,126	6,126	6,126	6,126	6,126	6,126	6,126	6,126	6,126	6,126	0	6,126
8	305.2 Collecting & Impounding reservoirs	3	3	3	3	3	3	3	3	3	3	3	3	3	0	3
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,990	1,990	1,990	1,990	1,990	1,990	1,990	1,990	1,990	1,990	1,990	1,990	1,990	0	1,990
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	305	305	305	305	305	305	305	305	305	305	305	305	305	0	305
13	310.2 Power Generation Equipment	7	7	7	7	7	7	7	7	7	7	7	7	7	0	7
14	311.2 Pumping Equipment	33,527	33,527	33,527	33,527	33,527	33,527	33,527	33,527	33,527	33,527	33,527	33,527	33,527	0	33,527
15	339.2 Other Plant & Miscellaneous	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	0	(8)
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	0	2,657
18	304.3 Structures & Improvements	21,309	21,309	21,309	21,309	21,309	21,309	21,309	21,309	21,309	21,309	21,309	21,309	21,309	0	21,309
19	320.3 Water Treatment Equipment	89,638	89,638	89,638	89,638	89,638	89,638	89,638	89,638	89,638	89,638	89,638	89,638	89,638	0	89,638
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	26	53	79	105	132	158	184	211	237	264	290	316	316	158
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
24	304.4 Structures & Improvements	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
25	330.4 Distribution Reservoirs	922	922	922	922	922	922	922	922	922	922	922	922	922	0	922
26	331.4 Transmission & Distribution	16,418	16,418	16,418	16,418	16,418	16,418	16,418	16,418	16,418	16,418	16,418	16,418	16,418	0	16,418
27	333.4 Services	2,864	2,888	2,913	2,938	2,962	2,987	3,011	3,036	3,061	3,085	3,110	3,134	3,159	295	3,011
28	334.4 Meters & Meter Installation	5,834	5,880	5,926	5,972	6,019	6,065	6,111	6,157	6,203	6,249	6,295	6,342	6,388	554	6,111
29	335.4 Hydrants	50	50	50	50	50	50	50	50	50	50	50	50	50	0	50
30	339.4 Other Plant & Miscellaneous	95	95	95	95	95	95	95	95	95	95	95	95	95	0	95
31	GENERAL PLANT															
32	303.5 Land & Land Rights	189	189	189	189	189	189	189	189	189	189	189	189	189	0	189
33	304.5 Structures & Improvements	1,917	1,923	1,924	1,925	1,925	1,926	1,919	1,919	1,919	1,921	1,922	1,923	1,925	6	1,922
34	340.5 Office Furniture & Equipment	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	0	1,188
35	340.51 Computer Equipment	2,799	3,037	3,055	3,104	3,114	3,124	3,182	3,192	3,202	3,251	3,298	3,350	3,399	600	3,162
36	341.5 Transportation Equipment	1,775	1,807	1,810	1,816	1,819	1,819	1,827	1,828	1,829	1,836	1,842	1,849	1,856	81	1,824
37	342.5 Stores Equipment	17	17	17	17	17	17	17	17	17	17	17	17	17	0	17
38	343.5 Tools, Shop & Garage Equipment	647	657	658	660	660	661	663	663	664	666	668	670	672	24	662
39	344.5 Laboratory Equipment	589	596	597	599	599	599	601	601	602	603	605	606	608	19	600
40	345.5 Power Operated Equipment	596	702	711	733	737	741	767	772	776	798	819	842	864	267	758
41	346.5 Communication Equipment	344	344	344	344	344	344	344	344	344	344	344	344	344	0	344
42	347.5 Miscellaneous Equipment	155	155	155	155	155	155	155	155	155	155	155	155	155	0	155
43	348.5 Other Tangible Plant	291	291	291	291	291	291	291	291	291	291	291	291	291	0	291
44	INTANGIBLE PLANT	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	0	1,784
45	SUPPLY & PUMPING	41,968	41,968	41,968	41,968	41,968	41,968	41,968	41,968	41,968	41,968	41,968	41,968	41,968	0	41,968
46	WATER TREATMENT PLANT	113,604	113,630	113,656	113,683	113,709	113,736	113,762	113,788	113,815	113,841	113,867	113,894	113,920	316	113,762
47	TRANSMISSION & DISTRIBUTION	26,185	26,256	26,326	26,397	26,468	26,539	26,609	26,680	26,751	26,822	26,892	26,963	27,034	849	26,609
48	GENERAL PLANT	10,507	10,906	10,937	11,020	11,036	11,053	11,142	11,159	11,175	11,257	11,337	11,424	11,506	1,000	11,112
49	TOTAL PLANT IN SERVICE	194,047	194,544	194,672	194,851	194,965	195,078	195,265	195,378	195,492	195,671	195,848	196,032	196,211	2,165	195,235
50	LAND & LAND RIGHTS	2,865	2,865	2,865	2,865	2,865	2,865	2,865	2,865	2,865	2,865	2,865	2,865	2,865	0	2,865
51	TOTAL PIS LESS LAND	191,182	191,679	191,807	191,987	192,100	192,214	192,400	192,514	192,627	192,807	192,984	193,167	193,347	2,165	192,370

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of last year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	26	26	26	26	26	26	26	26	26	26	26	26	316	158
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	25	25	25	25	25	25	25	25	25	25	25	25	295	148
28	334.4 Meters & Meter Installation	46	46	46	46	46	46	46	46	46	46	46	46	554	277
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	6	0	1	0	0	(7)	0	0	1	1	1	1	8	5
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	238	18	49	10	10	58	10	10	49	47	52	49	600	363
36	341.5 Transportation Equipment	32	2	7	1	1	8	1	1	7	6	7	7	81	49
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	10	1	2	0	0	2	0	0	2	2	2	2	24	15
39	344.5 Laboratory Equipment	8	1	2	0	0	2	0	0	2	2	2	2	19	12
40	345.5 Power Operated Equipment	106	8	22	4	4	26	4	4	22	21	23	22	267	162
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	26	26	26	26	26	26	26	26	26	26	26	26	316	158
47	TRANSMISSION & DISTRIBUTION	71	71	71	71	71	71	71	71	71	71	71	71	849	425
48	GENERAL PLANT	400	31	82	16	16	89	16	16	82	80	87	82	1,000	606
49	TOTAL NET ADDITIONS	497	128	180	114	114	187	114	114	180	177	184	180	2,165	1,189
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	497	128	180	114	114	187	114	114	180	177	184	180	2,165	1,189

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	26	26	26	26	26	26	26	26	26	26	26	26	316	158
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	25	25	25	25	25	25	25	25	25	25	25	25	295	148
28	334.4 Meters & Meter Installation	46	46	46	46	46	46	46	46	46	46	46	46	554	277
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	6	0	1	0	0	2	0	0	1	1	1	1	16	10
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	238	18	49	10	10	58	10	10	49	47	52	49	600	363
36	341.5 Transportation Equipment	32	2	7	1	1	8	1	1	7	6	7	7	81	49
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	10	1	2	0	0	2	0	0	2	2	2	2	24	15
39	344.5 Laboratory Equipment	8	1	2	0	0	2	0	0	2	2	2	2	19	12
40	345.5 Power Operated Equipment	106	8	22	4	4	26	4	4	22	21	23	22	267	162
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	26	26	26	26	26	26	26	26	26	26	26	26	316	158
47	TRANSMISSION & DISTRIBUTION	71	71	71	71	71	71	71	71	71	71	71	71	849	425
48	GENERAL PLANT	400	31	82	16	16	98	18	16	82	80	87	82	1,008	611
49	TOTAL GROSS ADDITIONS	497	128	180	114	114	195	114	114	180	177	184	180	2,173	1,194
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	497	128	180	114	114	195	114	114	180	177	184	180	2,173	1,194

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	8	0	0	0	0	0	0	8	5
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	8	0	0	0	0	0	0	8	5
49	TOTAL RETIREMENTS	0	0	0	0	0	8	0	0	0	0	0	0	8	5
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	0	0	0	0	0	8	0	0	0	0	0	0	8	5

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	756	0.00%	0
4	339.1 Other Plant & Miscellaneous	1,028	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	18	0.00%	0
7	304.2 Structures & Improvements	6,126	0.00%	0
8	305.2 Collecting & Impounding reservoirs	3	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	1,990	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	305	0.00%	0
13	310.2 Power Generation Equipment	7	0.00%	0
14	311.2 Pumping Equipment	33,527	0.00%	0
15	339.2 Other Plant & Miscellaneous	(8)	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	2,657	0.00%	0
18	304.3 Structures & Improvements	21,309	0.00%	0
19	320.3 Water Treatment Equipment	89,638	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	158	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	1	0.00%	0
24	304.4 Structures & Improvements	1	0.00%	0
25	330.4 Distribution Reservoirs	922	0.00%	0
26	331.4 Transmission & Distribution	16,418	0.00%	0
27	333.4 Services	3,011	0.00%	0
28	334.4 Meters & Meter Installation	6,111	0.00%	0
29	335.4 Hydrants	50	0.00%	0
30	339.4 Other Plant & Miscellaneous	95	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	189	0.00%	0
33	304.5 Structures & Improvements	1,922	0.00%	0
34	340.5 Office Furniture & Equipment	1,188	0.00%	0
35	340.51 Computer Equipment	3,162	0.00%	0
36	341.5 Transportation Equipment	1,824	0.00%	0
37	342.5 Stores Equipment	17	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	662	0.00%	0
39	344.5 Laboratory Equipment	600	0.00%	0
40	345.5 Power Operated Equipment	758	0.00%	0
41	346.5 Communication Equipment	344	0.00%	0
42	347.5 Miscellaneous Equipment	155	0.00%	0
43	348.5 Other Tangible Plant	291	0.00%	0
44	**INTANGIBLE PLANT**	1,784	0.00%	0
45	**SUPPLY & PUMPING**	41,968	0.00%	0
46	**WATER TREATMENT PLANT**	113,762	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	26,609	0.00%	0
48	**GENERAL PLANT**	11,112	0.00%	0
49	**TOTAL PLANT IN SERVICE**	195,235	0.00%	0
50	**LAND & LAND RIGHTS**	2,865	0.00%	0
51	**TOTAL PIS LESS LAND**	192,370	0.00%	0

6/15/95 9:38 AM A05W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

• Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	0	0	0	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	0	0	0	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	0	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Water Accum. Depr. Year-End Balances
1			
2			
3	1985 Additions		0
4	1985 Retirements		0
5	1985 Adjustments		0
6	1985 Net Additions		0
7	12/31/85 Balance		0
8			
9			
10	1986 Additions		0
11	1986 Retirements		0
12	1986 Adjustments		0
13	1986 Net Additions		0
14	12/31/86 Balance		0
15			
16			
17	1987 Additions		0
18	1987 Retirements		0
19	1987 Adjustments		0
20	1987 Net Additions		0
21	12/31/87 Balance		0
22			
23			
24	1988 Additions		0
25	1988 Retirements		0
26	1988 Adjustments		0
27	1988 Net Additions		0
28	12/31/88 Balance		0
29			
30			
31	1989 Additions		0
32	1989 Retirements		0
33	1989 Adjustments		0
34	1989 Net Additions		0
35	12/31/89 Balance		0
36			
37			
38	1990 Additions		0
39	1990 Retirements		0
40	1990 Adjustments		0
41	1990 Net Additions		0
42	12/31/90 Balance		0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		23,118
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		2,681
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		2,681
15	12/31/92 Balance		25,799
16			
17			
18	1993 Additions		2,686
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	(669)
21	1993 Net Additions		2,016
22	12/31/93 Balance		27,815
23			
24			
25	1994 Additions		2,994
26	1994 Retirements		1,095
27	1994 Adjustments		0
28	1994 Net Additions		1,899
29	12/31/94 Balance		29,714
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(36)
32	1995 Additions		5,929
33	1995 Retirements		3,146
34	1995 Adjustments		0
35	1995 Net Additions		2,783
36	12/31/95 Balance		32,462
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(213)
39	1996 Additions		8,698
40	1996 Retirements		8
41	1996 Adjustments		0
42	1996 Net Additions		8,690
43	12/31/96 Balance		40,938

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/15/95 9:44 AM A08W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	341	19	360	0	360	350	0	350
4	339.1 Other Plant & Miscellaneous	668	41	709	0	709	689	0	689
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	2,545	186	2,731	0	2,731	2,638	0	2,638
8	305.2 Collecting & Impounding reservoirs	(1)	0	(1)	0	(1)	(1)	0	(1)
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,182	66	1,248	0	1,248	1,215	0	1,215
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	166	9	175	0	175	170	0	170
13	310.2 Power Generation Equipment	3	0	3	0	3	3	0	3
14	311.2 Pumping Equipment	9,335	1,676	11,011	0	11,011	10,173	0	10,173
15	339.2 Other Plant & Miscellaneous	(3)	0	(3)	0	(3)	(3)	0	(3)
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	585	646	1,231	0	1,231	908	0	908
19	320.3 Water Treatment Equipment	3,440	4,079	7,519	0	7,519	5,479	0	5,479
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	6	6	0	6	3	0	3
22	TRANSMISSION & DISTRIBUTION								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	(629)	25	(604)	0	(604)	(616)	0	(616)
26	331.4 Transmission & Distribution	5,280	383	5,663	0	5,663	5,471	0	5,471
27	333.4 Services	1,242	75	1,317	0	1,317	1,280	0	1,280
28	334.4 Meters & Meter Installation	3,050	306	3,356	0	3,356	3,203	0	3,203
29	335.4 Hydrants	7	1	8	0	8	8	0	8
30	339.4 Other Plant & Miscellaneous	33	4	37	0	37	35	0	35
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	433	40	473	0	473	453	0	453
34	340.5 Office Furniture & Equipment	547	79	626	0	626	587	0	587
35	340.51 Computer Equipment	1,285	527	1,812	0	1,812	1,549	0	1,549
36	341.5 Transportation Equipment	1,311	304	1,615	0	1,615	1,464	0	1,464
37	342.5 Stores Equipment	6	1	7	0	7	6	0	6
38	343.5 Tools, Shop & Garage Equipment	335	41	376	0	376	356	0	356
39	344.5 Laboratory Equipment	87	40	127	0	127	107	0	107
40	345.5 Power Operated Equipment	609	63	672	0	672	640	0	640
41	346.5 Communication Equipment	161	34	195	0	195	178	0	178
42	347.5 Miscellaneous Equipment	39	10	49	0	49	44	0	44
43	348.5 Other Tangible Plant	191	29	220	0	220	206	0	206
44	INTANGIBLE PLANT	1,009	60	1,069	0	1,069	1,039	0	1,039
45	SUPPLY & PUMPING	13,227	1,937	15,164	0	15,164	14,195	0	14,195
46	WATER TREATMENT PLANT	4,025	4,731	8,756	0	8,756	6,390	0	6,390
47	TRANSMISSION & DISTRIBUTION	8,983	794	9,777	0	9,777	9,380	0	9,380
48	GENERAL PLANT	5,005	1,168	6,172	0	6,172	5,589	0	5,589
49	TOTAL ACCUMULATED DEPRECIATION	32,249	8,690	40,938	0	40,938	36,593	0	36,593

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	341	343	345	347	349	351	348	350	352	354	356	358	360	19	350
4	339.1 Other Plant & Miscellaneous	668	671	674	677	680	683	691	694	697	700	703	706	709	41	689
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	2,545	2,561	2,577	2,593	2,609	2,625	2,635	2,651	2,667	2,683	2,699	2,715	2,731	186	2,638
8	305.2 Collecting & Impounding reservoirs	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	(1)
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,182	1,188	1,194	1,200	1,206	1,212	1,212	1,218	1,224	1,230	1,236	1,242	1,248	66	1,215
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	166	167	168	169	170	171	169	170	171	172	173	174	175	9	170
13	310.2 Power Generation Equipment	3	3	3	3	3	3	3	3	3	3	3	3	3	0	3
14	311.2 Pumping Equipment	9,335	9,475	9,615	9,755	9,895	10,035	10,171	10,311	10,451	10,591	10,731	10,871	11,011	1,676	10,173
15	339.2 Other Plant & Miscellaneous	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	0	(3)
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	585	639	693	747	801	855	907	961	1,015	1,069	1,123	1,177	1,231	646	908
19	320.3 Water Treatment Equipment	3,440	3,780	4,120	4,460	4,800	5,140	5,479	5,819	6,159	6,499	6,839	7,179	7,519	4,079	5,479
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1	2	3	4	5	0	1	2	3	4	5	6	6	3
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	(629)	(627)	(625)	(623)	(621)	(619)	(616)	(614)	(612)	(610)	(608)	(606)	(604)	25	(616)
26	331.4 Transmission & Distribution	5,260	5,312	5,344	5,376	5,408	5,440	5,471	5,503	5,535	5,567	5,599	5,631	5,663	383	5,471
27	333.4 Services	1,242	1,248	1,254	1,260	1,266	1,272	1,281	1,287	1,293	1,299	1,305	1,311	1,317	75	1,280
28	334.4 Meters & Meter Installation	3,050	3,076	3,102	3,128	3,154	3,180	3,200	3,226	3,252	3,278	3,304	3,330	3,356	306	3,203
29	335.4 Hydrants	7	7	7	7	7	7	8	8	8	8	8	8	8	1	8
30	339.4 Other Plant & Miscellaneous	33	33	33	33	33	33	37	37	37	37	37	37	37	4	35
31	GENERAL PLANT															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	433	437	441	445	449	453	449	453	457	461	465	469	473	40	453
34	340.5 Office Furniture & Equipment	547	554	561	568	575	582	584	591	598	605	612	619	626	79	587
35	340.51 Computer Equipment	1,265	1,329	1,373	1,417	1,461	1,505	1,548	1,592	1,636	1,680	1,724	1,768	1,812	527	1,549
36	341.5 Transportation Equipment	1,311	1,336	1,361	1,386	1,411	1,438	1,465	1,490	1,515	1,540	1,565	1,590	1,615	304	1,464
37	342.5 Stores Equipment	6	6	6	6	6	6	7	7	7	7	7	7	7	1	6
38	343.5 Tools, Shop & Garage Equipment	335	338	341	344	347	350	358	361	364	367	370	373	376	41	356
39	344.5 Laboratory Equipment	87	90	93	96	99	102	109	112	115	118	121	124	127	40	107
40	345.5 Power Operated Equipment	609	614	619	624	629	634	642	647	652	657	662	667	672	63	640
41	346.5 Communication Equipment	161	164	167	170	173	176	177	180	183	186	189	192	195	34	178
42	347.5 Miscellaneous Equipment	39	40	41	42	43	44	43	44	45	46	47	48	49	10	44
43	348.5 Other Tangible Plant	191	193	195	197	199	201	208	210	212	214	216	218	220	29	206
44	INTANGIBLE PLANT	1,009	1,014	1,019	1,024	1,029	1,034	1,039	1,044	1,049	1,054	1,059	1,064	1,069	60	1,039
45	SUPPLY & PUMPING	13,227	13,390	13,553	13,716	13,879	14,042	14,186	14,349	14,512	14,675	14,838	15,001	15,164	1,937	14,195
46	WATER TREATMENT PLANT	4,025	4,420	4,815	5,210	5,605	6,000	6,388	6,781	7,176	7,571	7,968	8,361	8,756	4,731	6,390
47	TRANSMISSION & DISTRIBUTION	8,983	9,049	9,115	9,181	9,247	9,313	9,381	9,447	9,513	9,579	9,645	9,711	9,777	794	9,380
48	GENERAL PLANT	5,005	5,102	5,199	5,296	5,393	5,490	5,590	5,687	5,784	5,881	5,978	6,075	6,172	1,168	5,589
49	TOTAL WATER ACCUM. DEPR.	32,249	32,975	33,701	34,427	35,153	35,879	36,582	37,308	38,034	38,760	39,486	40,212	40,938	8,690	36,593

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	2	2	2	2	2	(3)	2	2	2	2	2	2	19	9
4	339.1 Other Plant & Miscellaneous	3	3	3	3	3	8	3	3	3	3	3	3	41	21
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	16	16	16	16	16	10	16	16	16	16	16	16	186	93
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	6	6	6	6	6	0	6	6	6	6	6	6	66	33
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	140	140	140	140	140	136	140	140	140	140	140	140	1,676	838
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	54	54	54	54	54	52	54	54	54	54	54	54	646	323
19	320.3 Water Treatment Equipment	340	340	340	340	340	339	340	340	340	340	340	340	4,079	2,039
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
22	TRANSMISSION & DISTRIBUTION														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	2	2	2	2	2	3	2	2	2	2	2	2	25	13
26	331.4 Transmission & Distribution	32	32	32	32	32	31	32	32	32	32	32	32	383	191
27	333.4 Services	6	6	6	6	6	9	6	6	6	6	6	6	75	38
28	334.4 Meters & Meter Installation	26	26	26	26	26	20	26	26	26	26	26	26	306	153
29	335.4 Hydrants	0	0	0	0	0	1	0	0	0	0	0	0	1	1
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	4	0	0	0	0	0	0	4	2
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	4	4	4	4	4	(4)	4	4	4	4	4	4	40	19
34	340.5 Office Furniture & Equipment	7	7	7	7	7	2	7	7	7	7	7	7	79	39
35	340.51 Computer Equipment	44	44	44	44	44	43	44	44	44	44	44	44	527	263
36	341.5 Transportation Equipment	25	25	25	25	25	29	25	25	25	25	25	25	304	152
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	3	3	3	3	3	8	3	3	3	3	3	3	41	21
39	344.5 Laboratory Equipment	3	3	3	3	3	7	3	3	3	3	3	3	40	20
40	345.5 Power Operated Equipment	5	5	5	5	5	8	5	5	5	5	5	5	63	32
41	346.5 Communication Equipment	3	3	3	3	3	1	3	3	3	3	3	3	34	17
42	347.5 Miscellaneous Equipment	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
43	348.5 Other Tangible Plant	2	2	2	2	2	7	2	2	2	2	2	2	29	15
44	INTANGIBLE PLANT	5	5	5	5	5	5	5	5	5	5	5	5	60	30
45	SUPPLY & PUMPING	163	163	163	163	163	144	163	163	163	163	163	163	1,937	968
46	WATER TREATMENT PLANT	395	395	395	395	395	386	395	395	395	395	395	395	4,731	2,365
47	TRANSMISSION & DISTRIBUTION	66	66	66	66	66	68	66	66	66	66	66	66	794	398
48	GENERAL PLANT	97	97	97	97	97	101	97	97	97	97	97	97	1,168	584
49	TOTAL NET ADDITIONS	726	726	726	726	726	704	726	726	726	726	726	726	8,690	4,345

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	2	2	2	2	2	(3)	2	2	2	2	2	2	19	9
4	339.1 Other Plant & Miscellaneous	3	3	3	3	3	8	3	3	3	3	3	3	41	21
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	16	16	16	16	16	10	16	16	16	16	16	16	186	93
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	6	6	6	6	6	0	6	6	6	6	6	6	66	33
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	140	140	140	140	140	136	140	140	140	140	140	140	1,676	838
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	54	54	54	54	54	52	54	54	54	54	54	54	646	323
19	320.3 Water Treatment Equipment	340	340	340	340	340	339	340	340	340	340	340	340	4,079	2,039
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	2	2	2	2	2	3	2	2	2	2	2	2	25	13
26	331.4 Transmission & Distribution	32	32	32	32	32	31	32	32	32	32	32	32	383	191
27	333.4 Services	6	6	6	6	6	9	6	6	6	6	6	6	75	38
28	334.4 Meters & Meter Installation	26	26	26	26	26	20	26	26	26	26	26	26	306	153
29	335.4 Hydrants	0	0	0	0	0	1	0	0	0	0	0	0	1	1
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	4	0	0	0	0	0	0	4	2
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	4	4	4	4	4	4	4	4	4	4	4	4	48	24
34	340.5 Office Furniture & Equipment	7	7	7	7	7	2	7	7	7	7	7	7	79	39
35	340.51 Computer Equipment	44	44	44	44	44	43	44	44	44	44	44	44	527	263
36	341.5 Transportation Equipment	25	25	25	25	25	29	25	25	25	25	25	25	304	152
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	3	3	3	3	3	8	3	3	3	3	3	3	41	21
39	344.5 Laboratory Equipment	3	3	3	3	3	7	3	3	3	3	3	3	40	20
40	345.5 Power Operated Equipment	5	5	5	5	5	8	5	5	5	5	5	5	63	32
41	346.5 Communication Equipment	3	3	3	3	3	1	3	3	3	3	3	3	34	17
42	347.5 Miscellaneous Equipment	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
43	348.5 Other Tangible Plant	2	2	2	2	2	7	2	2	2	2	2	2	29	15
44	INTANGIBLE PLANT	5	5	5	5	5	5	5	5	5	5	5	5	60	30
45	SUPPLY & PUMPING	163	163	163	163	163	144	163	163	163	163	163	163	1,937	968
46	WATER TREATMENT PLANT	395	395	395	395	395	386	395	395	395	395	395	395	4,731	2,365
47	TRANSMISSION & DISTRIBUTION	66	66	66	66	66	66	66	66	66	66	66	66	794	398
48	GENERAL PLANT	97	97	97	97	97	109	97	97	97	97	97	97	1,176	589
49	TOTAL GROSS ADDITIONS	726	726	726	726	726	712	726	726	726	726	726	726	8,698	4,350

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	8	0	0	0	0	0	0	8	5
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	8	0	0	0	0	0	0	8	5
49	**TOTAL RETIREMENTS**	0	0	0	0	0	8	0	0	0	0	0	0	8	5

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	350	0.00%	0
4	339.1 Other Plant & Miscellaneous	689	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	2,638	0.00%	0
8	305.2 Collecting & Impounding reservoirs	(1)	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	1,215	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	170	0.00%	0
13	310.2 Power Generation Equipment	3	0.00%	0
14	311.2 Pumping Equipment	10,173	0.00%	0
15	339.2 Other Plant & Miscellaneous	(3)	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	908	0.00%	0
19	320.3 Water Treatment Equipment	5,479	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	3	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	(616)	0.00%	0
26	331.4 Transmission & Distribution	5,471	0.00%	0
27	333.4 Services	1,280	0.00%	0
28	334.4 Meters & Meter Installation	3,203	0.00%	0
29	335.4 Hydrants	8	0.00%	0
30	339.4 Other Plant & Miscellaneous	35	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	453	0.00%	0
34	340.5 Office Furniture & Equipment	587	0.00%	0
35	340.51 Computer Equipment	1,549	0.00%	0
36	341.5 Transportation Equipment	1,464	0.00%	0
37	342.5 Stores Equipment	6	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	356	0.00%	0
39	344.5 Laboratory Equipment	107	0.00%	0
40	345.5 Power Operated Equipment	640	0.00%	0
41	346.5 Communication Equipment	178	0.00%	0
42	347.5 Miscellaneous Equipment	44	0.00%	0
43	348.5 Other Tangible Plant	206	0.00%	0
44	**INTANGIBLE PLANT**	1,039	0.00%	0
45	**SUPPLY & PUMPING**	14,195	0.00%	0
46	**WATER TREATMENT PLANT**	6,390	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	9,380	0.00%	0
48	**GENERAL PLANT**	5,589	0.00%	0
49	**TOTAL**	36,593	0.00%	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	15,585
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	12/31/92 Balance	15,585
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	12/31/93 Balance	15,585
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	12/31/94 Balance	15,585
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	12/31/95 Balance	15,585
37		
38		
39	1996 Additions	225
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	225
43	12/31/96 Balance	15,810

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	450	75	525	0	525	490	0	490	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Cont. Prpty Other than Lines	15,135	0	15,135	0	15,135	15,135	0	15,135	0.00%	0
6	Service Installation Fees	0	150	150	0	150	81	0	81	0.00%	0
7	**TOTAL WATER CIAC**	15,585	225	15,810	0	15,810	15,706	0	15,706	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	450	450	450	450	450	450	525	525	525	525	525	525	525	75	490
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	15,135	15,135	15,135	15,135	15,135	15,135	15,135	15,135	15,135	15,135	15,135	15,135	15,135	0	15,135
6	Service Installation Fees	0	0	0	0	0	0	150	150	150	150	150	150	150	150	81
7	TOTAL WATER CIAC	15,585	15,585	15,585	15,585	15,585	15,585	15,810	15,810	15,810	15,810	15,810	15,810	15,810	225	15,708

650

6/15/95 11:30 AM A12W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	75	0	0	0	0	0	0	75	40
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	150	0	0	0	0	0	0	150	81
7	**TOTAL NET ADDITIONS**	0	0	0	0	0	225	0	0	0	0	0	0	225	121

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	75	0	0	0	0	0	0	75	40
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	150	0	0	0	0	0	0	150	81
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	0	225	0	0	0	0	0	0	225	121

652

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

653

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/15/95 12:25 PM A13W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	6,691
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	567
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	567
15	12/31/92 Balance	7,258
16		
17		
18	1993 Additions	567
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	567
22	12/31/93 Balance	7,825
23		
24		
25	1994 Additions	571
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	571
29	12/31/94 Balance	8,396
30		
31		
32	1995 Additions	632
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	632
36	12/31/95 Balance	9,028
37		
38		
39	1996 Additions	655
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	655
43	12/31/96 Balance	9,683

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	101	25	126	0	126	114	0	114	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Cont. Prpty Other than Lines	8,929	628	9,557	0	9,557	9,243	0	9,243	0.00%	0
6	Service Installation Fees	0	2	2	0	2	1	0	1	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	9,030	655	9,685	0	9,685	9,358	0	9,358	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Ave. Utility Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	101	103	105	107	[1]109	111	114	116	118	120	122	[1] 124	126	25	114
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	8,929	8,981	9,033	9,085	9,137	9,189	9,245	9,297	9,349	9,401	9,453	9,505	9,557	628	9,243
6	Service Installation Fees	0	0	0	0	0	0	2	2	2	2	2	2	2	2	1
7	**TOTAL ACC. AMORT. CIAC**	9,030	9,084	9,138	9,192	9,246	9,300	9,361	9,415	9,469	9,523	9,577	9,631	9,685	655	9,358

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	2	2	2	2	2	3	2	2	2	2	2	2	25	13
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	52	52	52	52	52	56	52	52	52	52	52	52	628	314
6	Service Installation Fees	0	0	0	0	0	2	0	0	0	0	0	0	2	1
7	**TOTAL NET ADDITIONS**	54	54	54	54	54	61	54	54	54	54	54	54	655	328

659

6/15/95 1:32 PM A14W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	2	2	2	2	2	3	2	2	2	2	2	2	25	13
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	52	52	52	52	52	56	52	52	52	52	52	52	628	314
6	Service Installation Fees	0	0	0	0	0	2	0	0	0	0	0	0	2	1
7	**TOTAL GROSS ADDITIONS**	54	54	54	54	54	61	54	54	54	54	54	54	655	328

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	TOTAL	195,498,804	100.00%		9.85%	
10						
11						
12				PRESENT ANNUAL AFUDC RATE =	see below	(b)
13						
14				PROPOSED ANNUAL AFUDC RATE =	9.85%	(c)
15						
16				PROPOSED MONTHLY AFUDC RATE =	0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	TOTAL	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	CALCULATION OF PROPOSED MONTHLY AFUDC RATE					
46						
47	Proposed Monthly AFUDC Rate =	0.78595% (d)				
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/15/95 1:39 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
					PRESENT	PROPOSED	
LINE NO.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
					PRESENT	PROPOSED	
	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
	Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
	Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
	Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
	River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
	River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
	Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
	Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
	Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
	Silver Lake Est/Western	W	Lake	930423	10.63%	9.85%	0.785953%
	Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
	Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
	South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
	St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
	Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
	Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
	Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
	Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
	Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
	Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
	University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
	Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
	Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
	Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
	Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
	Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
	Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
	Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

					AFUDC RATES		
					PRESENT	PROPOSED	
	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
	Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
	Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
	Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
	Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
	Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
	Lakeside	W	Citrus		N/A	9.85%	0.785953%
	Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
	Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
	Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
	Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
	Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
	Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
	Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

6/15/95 1:39 PM A15W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,686	4,516,283	4,551,888	4,561,516	4,485,728	4,398,985	4,548,529	4,458,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,406
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,348)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Deferred Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,265,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	683,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,408,962	5,194,864	5,747,234	3,600,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,348,880	7,922,674	4,530,690	5,134,012	5,537,603
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,602,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,781)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,156	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,678	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,686	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,498	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,955,869	377,260,348	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,998
6															
7	GROSS UTILITY PLANT	341,911,668	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,738,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	276,048
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,908	287,875,831	279,268,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,198
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,892	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,965,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

667

6/15/95 1:41 PM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,398,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,964	396,421	411,546	416,968	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	**TOTAL CURRENT ASSETS**	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	**TOTAL DEFERRED ASSETS**	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	**TOTAL ASSETS**	309,214,095	326,681,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,860	341,347,177	343,469,022	333,207,923

Note: May not cross-foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,282,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(68,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,078	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,822	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,839,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,759	325,798,359	324,989,225	326,684,560	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

670

Note: May not cr[illegible] due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0		12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	12/31/96 BALANCE	0	0	12/31/96 BALANCE	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	
16	AVERAGE NON-USED & USEFUL AMOUNT	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	
19	AVERAGE NON-USED & USEFUL AMOUNT	0		
20	NET NON-USED AND USEFUL AMOUNT	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:							
2	Water Sales	12,919	0	12,919	8,094	21,013	62.65%	B-4(W),B-3(W)
3	Other Revenue	365	0	365	0	365		B-4(W)
4	TOTAL OPERATING REVENUES	13,284	0	13,284	8,094	21,378		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	16,841	653	17,495	0	17,495		B-5(W)
7	Depreciation net of CIAC Amort	8,043	0	8,043	0	8,043		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	2,188	31	2,219	364 (A)	2,583		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(8,755)	(264)	(9,019)	2,982 (B)	(6,037)		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	18,317	421	18,737	3,346	22,083		
12	NET OPERATING INCOME	(5,033)	(421)	(5,453)	4,748	(705)		
13	RATE BASE	151,802	0	151,802		151,802		A-1(W)
14	RATE OF RETURN	(3.32%)		(3.59%)		(0.46%)		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	12,919	0	12,919	35,994		48,913	278.61%	B-4(W),B-3(W)
3	Other Revenue	365	0	365	0		365		B-4(W)
4	**TOTAL OPERATING REVENUES**	13,284	0	13,284	35,994		49,278		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	16,841	653	17,495	0		17,495		B-5(W)
7	Depreciation net of CIAC Amort	8,043	0	8,043	0		8,043		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	2,188	31	2,219	1,620	(A)	3,839		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(8,755)	(264)	(9,019)	13,260	(B)	4,241		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	18,317	421	18,737	14,880		33,617		
12	**NET OPERATING INCOME**	(5,033)	(421)	(5,453)	21,114		15,661		
13	**RATE BASE**	151,802	0	151,802			151,802		A-1(W)
14	**RATE OF RETURN**	(3.32%)		(3.59%)			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-14.63%	D-1(W)	
3	Rate of Return (%)	10.32%	-0.46%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	151,802	151,802	A-1(W)	
6	Required / Requested Income (L3 x L5)	15,661	(705)		
7	Adjusted Income Under Present Rates	(5,453)	(5,453)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	21,114	4,748		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	34,374	7,730		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	35,994	8,094		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	34,374	7,730		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	13,260	2,982		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,620	364		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	21,114	4,748		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

6/16/95 8:35 AM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	A. REVENUES:		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	B. OPERATION AND MAINTENANCE EXPENSE:		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	187	
11			
12	3. Conservation Program Expenses	131	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	177	
15			
16	5. Conservation Elasticity Adjustment	(140)	
17			
18	6. Hewitt Study Expenses	299	
19			
20	7.	0	
21			
22		653	
23	C. DEPRECIATION NET OF AMORTIZATION OF CIAC:		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	D. AMORTIZATION:		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	E. TAXES OTHER THAN INCOME:		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	31	
37			
38	2.	0	
39			
40	3.	0	
41			
42	4.	0	
43			
44		31	
45	F. INCOME TAXES:		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(264)	
47			
48	2.	0	
49			
50		(264)	
51			
52			
53	TOTAL WATER INCOME ADJUSTMENTS	421	

6/16/95 8:37 AM B03W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

	(1)	(2)	(3)	(4)
		1996 Revenues (Present)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	12,919	0	12,919
4	461.2 Metered - Commercial	0	0	0
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	12,919	0	12,919
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	12,919	0	12,919
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	365	0	365
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	365	0	365
26	**TOTAL PRESENT WATER OPERATING REVENUES**	13,284	0	13,284

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	6,280	390	6,670	3,816	182	3,998	680	70	750	1,784	138	1,923
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	1,570	23	1,593	954	0	954	170	9	179	446	13	459
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,592	(120)	1,472	1,560	(124)	1,436	2	0	2	30	4	34
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	204	(16)	188	204	(16)	188	0	0	0	0	0	0
8	620 Materials & Supplies	2,745	21	2,766	2,627	0	2,627	36	4	40	82	18	99
9	631 Contractual Services - Eng.	14	0	14	0	0	0	0	0	0	14	0	14
10	632 Contractual Services - Acct.	73	0	73	0	0	0	0	0	0	73	0	73
11	633 Contractual Services - Legal	44	0	44	0	0	0	0	0	0	44	0	44
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,677	226	1,903	1,564	173	1,737	0	0	0	113	53	166
14	641 Rental of Real Building/Real Property	65	10	75	0	0	0	0	0	0	65	10	75
15	642 Rental of Equipment	4	2	6	1	0	1	0	0	0	3	2	5
16	650 Transportation Expense	448	5	453	391	0	391	26	3	29	32	2	33
17	656 Insurance - Vehicle	50	0	50	0	0	0	0	0	0	50	0	50
18	657 Insurance - General Liability	102	21	124	0	0	0	0	0	0	102	21	124
19	658 Insurance - Workman's Comp (2)	107	1	108	65	0	65	12	1	12	31	0	31
20	659 Insurance - Other	10	0	10	0	0	0	0	0	0	10	0	10
21	660 Advertising Expense	11	10	21	0	0	0	0	0	0	11	10	21
22	666 Reg. Comm. Exp. - Rate Case Amort.	301	0	301	0	0	0	0	0	0	301	0	301
23	667 Reg. Comm. Exp. - Other	24	0	24	0	0	0	0	0	0	24	0	24
24	670 Bad Debt Expense	89	10	99	0	0	0	89	10	99	0	0	0
25	675 Miscellaneous Expenses	1,431	71	1,502	704	0	704	223	13	236	504	58	562
26	TOTAL WATER O & M EXPENSES	16,841	653	17,495	11,886	214	12,100	1,237	110	1,347	3,718	329	4,047

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) TOTAL O & M (.1 - .8) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	520	475	547	529	536	527	529	529	516	531	515	526	6,280	390	6,670
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	130	119	137	132	134	132	132	132	129	133	129	131	1,569	23	1,592
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	133	133	133	133	133	133	133	133	133	133	133	133	1,592	(120)	1,472
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	0	51	0	0	51	0	0	51	0	0	51	204	(16)	188
8	620.1-.8 Materials & Supplies	669	748	160	36	57	240	57	35	56	596	56	35	2,745	21	2,766
9	631.1-.8 Contractual Services - Eng.	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14
10	632.1-.8 Contractual Services - Acct.	6	6	6	6	6	6	6	6	6	6	6	6	73	0	73
11	633.1-.8 Contractual Services - Legal	4	3	4	4	4	4	4	4	4	4	4	4	44	0	44
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	35	35	264	1,055	35	35	36	36	36	36	36	36	1,677	226	1,903
14	641.1-.8 Rental of Real Building/Real Property	5	5	6	6	5	5	5	5	5	6	5	5	65	10	75
15	642.1-.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	2	6
16	650.1-.8 Transportation Expense	37	37	38	37	37	37	37	37	37	38	37	37	449	5	454
17	656.1-.8 Insurance - Vehicle	4	4	4	4	4	4	4	4	4	4	4	4	50	0	50
18	657.1-.8 Insurance - General Liability	8	8	9	9	9	9	9	9	8	9	8	9	102	21	123
19	658.1-.8 Insurance - Workman's Comp (2)	9	8	9	9	9	9	9	9	9	9	9	9	107	1	108
20	659.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
21	660.1-.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	11	10	21
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	25	24	26	26	25	25	25	25	25	26	25	25	301	0	301
23	667.1-.8 Reg. Comm. Exp. - Other	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24
24	670.1-.8 Bad Debt Expense	7	7	8	7	7	7	8	8	7	8	7	8	89	10	99
25	675.1-.8 Miscellaneous Expenses	121	116	127	122	122	122	118	118	116	118	116	117	1,431	71	1,502
26	TOTAL WATER O & M EXPENSES	1,718	1,733	1,532	2,119	1,130	1,350	1,117	1,095	1,150	1,661	1,095	1,141	16,841	653	17,494

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	316	283	337	319	329	322	321	321	313	322	313	321	3,816	182	3,998
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	79	71	84	80	82	81	80	80	78	80	78	80	954	0	954
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	130	130	130	130	130	130	130	130	130	130	130	130	1,560	(124)	1,436
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	0	51	0	0	51	0	0	51	0	0	51	204	(16)	188
8	620.1-.6 Materials & Supplies	659	739	150	26	47	230	47	25	47	586	47	25	2,627	0	2,627
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	26	26	254	1,045	26	25	27	27	27	27	27	27	1,564	173	1,737
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
16	650.1-.6 Transportation Expense	33	33	33	33	33	33	33	33	33	33	33	33	391	0	391
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	5	5	6	5	6	6	5	5	5	6	5	5	65	0	65
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	61	59	65	60	60	61	56	56	56	57	56	56	704	0	704
26	**TOTAL WATER DIRECT O & M EXPENSES**	1,309	1,345	1,109	1,698	712	938	699	678	739	1,240	689	728	11,886	214	12,100

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

680

6/22/95 10:00 AM B05W3 XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	57	52	58	57	57	56	58	57	56	58	56	57	680	70	750
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	14	13	14	14	14	14	15	14	14	15	14	14	170	9	179
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	3	3	3	3	3	3	3	3	3	3	3	3	36	4	40
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	2	2	2	2	2	2	2	2	2	2	2	2	26	3	29
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	1	1	1	1	1	1	1	1	1	1	1	1	12	1	12
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	7	7	8	7	7	7	8	8	7	8	7	8	89	10	99
25	675.7 Miscellaneous Expenses	19	17	19	19	19	19	19	19	18	19	18	19	223	13	236
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	103	94	105	104	104	103	106	105	102	106	102	104	1,237	110	1,347

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 0f 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	147	141	153	153	150	148	150	150	148	151	146	148	1,784	138	1,923
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits (1)	37	35	38	38	38	37	37	37	37	38	36	37	446	13	459
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	2	2	3	3	3	2	3	3	2	3	2	2	30	4	34
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	7	6	7	7	7	7	7	7	7	7	7	7	82	18	99
9	631.8 Contractual Services - Eng.	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14
10	632.8 Contractual Services - Acct.	6	6	6	6	6	6	6	6	6	6	6	6	73	0	73
11	633.8 Contractual Services - Legal	4	3	4	4	4	4	4	4	4	4	4	4	44	0	44
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	9	9	10	10	10	9	9	9	9	10	9	9	113	53	166
14	641.8 Rental of Real Building/Real Property	5	5	6	6	5	5	5	5	5	6	5	5	65	10	75
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	3	2	5
16	650.8 Transportation Expense	3	3	3	3	3	3	3	3	3	3	3	3	32	2	33
17	656.8 Insurance - Vehicle	4	4	4	4	4	4	4	4	4	4	4	4	50	0	50
18	657.8 Insurance - General Liability	8	8	9	9	9	9	9	9	8	9	8	9	102	21	124
19	658.8 Insurance - Workman's Comp (2)	3	2	3	3	3	3	3	3	3	3	2	3	31	0	31
20	659.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	11	10	21
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	25	24	26	26	25	25	25	25	25	26	25	25	301	0	301
23	667.8 Reg. Comm. Exp. - Other	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	41	40	43	43	42	42	42	42	42	43	41	42	504	58	562
26	TOTAL WATER ALLOCATED A & G EXPENSES	306	293	318	318	313	309	312	312	308	315	304	309	3,718	329	4,047

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

682

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES							
Line No.	Account No. and Name		1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	6,173	362	(256)	6,280	0	60	31	0	0	299	390	6,670
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	1,533	37	0	1,570	0	15	8	0	0	0	23	1,593
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	1,596	0	(3)	1,592	0	4	0	0	(124)	0	(120)	1,472
6	616.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8	Chemicals	200	4	0	204	0	0	0	0	(16)	0	(16)	188
8	620.1-.8	Materials & Supplies	2,704	53	(12)	2,745	0	7	10	4	0	0	21	2,766
9	631.1-.8	Contractual Services - Eng.	15	0	(1)	14	0	0	0	0	0	0	0	14
10	632.1-.8	Contractual Services - Acct.	79	2	(8)	73	0	0	0	0	0	0	0	73
11	633.1-.8	Contractual Services - Legal	47	1	(5)	44	0	0	0	0	0	0	0	44
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	1,656	32	(12)	1,677	0	19	34	173	0	0	226	1,903
14	641.1-.8	Rental of Real Building/Real Property	70	1	(7)	65	0	10	0	0	0	0	10	75
15	642.1-.8	Rental of Equipment	4	0	(0)	4	0	2	0	0	0	0	2	6
16	650.1-.8	Transportation Expense	446	9	(6)	448	0	5	0	0	0	0	5	453
17	656.1-.8	Insurance - Vehicle	54	1	(5)	50	0	0	0	0	0	0	0	50
18	657.1-.8	Insurance - General Liability	111	2	(11)	102	0	21	0	0	0	0	21	124
19	658.1-.8	Insurance - Workman's Comp (2)	110	(3)	0	107	0	1	0	0	0	0	1	108
20	659.1-.8	Insurance - Other	11	0	(1)	10	0	0	0	0	0	0	0	10
21	660.1-.8	Advertising Expense	12	0	(1)	11	0	0	10	0	0	0	10	21
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	199	0	102	301	0	0	0	0	0	0	0	301
23	667.1-.8	Reg. Comm. Exp. - Other	27	0	(3)	24	0	0	0	0	0	0	0	24
24	670.1-.8	Bad Debt Expense	96	0	(7)	89	0	10	0	0	0	0	10	99
25	675.1-.8	Miscellaneous Expenses	1,478	29	(75)	1,431	0	34	37	0	0	0	71	1,502
26	TOTAL WATER O & M EXPENSES		16,622	530	(311)	16,841	0	187	131	177	(140)	299	653	17,495

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No.	and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	3,604	212	(0)	3,816	0	0	0	0	0	182	182	3,998
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	895	59	0	954	0	0	0	0	0	0	0	954
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	1,560	0	0	1,560	0	0	0	0	(124)	0	(124)	1,436
6	616.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6	Chemicals	200	4	0	204	0	0	0	0	(16)	0	(16)	188
8	620.1-.6	Materials & Supplies	2,576	50	0	2,627	0	0	0	0	0	0	0	2,627
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	1,534	30	(0)	1,564	0	0	0	173	0	0	173	1,737
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	1	0	0	1	0	0	0	0	0	0	0	1
16	650.1-.6	Transportation Expense	384	7	(0)	391	0	0	0	0	0	0	0	391
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	64	1	0	65	0	0	0	0	0	0	0	65
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	690	13	0	704	0	0	0	0	0	0	0	704
26	TOTAL WATER DIRECT O & M EXPENSES		11,510	376	(0)	11,886	0	0	0	173	(140)	182	214	12,100

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6) Marco Shores Raw Water Purchase Adjustment	(7) Add Buenaventura Lakes Common Costs	(8) Add Conservation Program Expenses	(9) Add Hurricane Preparedness/ & Lab Cost Expenses	(10) Conservation Elasticity Adjustment	(11) Add Hewitt Study Expenses	(12) Net Adjustments	(13) Total Adjusted O & M
			UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES											
1	601.7	Salaries & Wages - Employees	709	42	(71)	680	0	38	0	0	0	32	70	750
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	176	(6)	0	170	0	9	0	0	0	0	9	179
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	2	0	(0)	2	0	0	0	0	0	0	0	2
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	39	1	(4)	36	0	4	0	0	0	0	4	40
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	28	1	(3)	26	0	3	0	0	0	0	3	29
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	13	(1)	0	12	0	1	0	0	0	0	1	12
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	96	0	(7)	89	0	10	0	0	0	0	10	99
25	675.7	Miscellaneous Expenses	242	5	(23)	223	0	13	0	0	0	0	13	236
26		TOTAL WATER O & M EXPENSES	1,305	40	(108)	1,237	0	78	0	0	0	32	110	1,347

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	1,860	109	(185)	1,784	0	22	31	0	0	85	138	1,923
2	603.8	Salaries & Wages - Officers, Etc	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	462	(16)	0	446	0	6	8	0	0	0	13	459
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	33	0	(3)	30	0	4	0	0	0	0	4	34
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	89	2	(8)	82	0	4	10	4	0	0	18	99
9	631.8	Contractual Services - Eng.	15	0	(1)	14	0	0	0	0	0	0	0	14
10	632.8	Contractual Services - Acct.	79	2	(8)	73	0	0	0	0	0	0	0	73
11	633.8	Contractual Services - Legal	47	1	(5)	44	0	0	0	0	0	0	0	44
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	122	2	(12)	113	0	19	34	0	0	0	53	166
14	641.8	Rental of Real Building/Real Property	70	1	(7)	65	0	10	0	0	0	0	10	75
15	642.8	Rental of Equipment	3	0	(0)	3	0	2	0	0	0	0	2	5
16	650.8	Transportation Expense	34	1	(3)	32	0	2	0	0	0	0	2	33
17	656.8	Insurance - Vehicle	54	1	(5)	50	0	0	0	0	0	0	0	50
18	657.8	Insurance - General Liability	111	2	(11)	102	0	21	0	0	0	0	21	124
19	658.8	Insurance - Workman's Comp (2)	33	(3)	0	31	0	0	0	0	0	0	0	31
20	659.8	Insurance - Other	11	0	(1)	10	0	0	0	0	0	0	0	10
21	660.8	Advertising Expense	12	0	(1)	11	0	0	10	0	0	0	10	21
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	199	0	102	301	0	0	0	0	0	0	0	301
23	667.8	Reg. Comm. Exp. - Other	27	0	(3)	24	0	0	0	0	0	0	0	24
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	546	11	(52)	504	0	21	37	0	0	0	58	562
26	TOTAL WATER O & M EXPENSES		3,808	114	(203)	3,718	0	109	131	4	0	85	329	4,047

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	6,173	6,670	498	8.07%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	1,533	1,593	60	3.91%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	1,596	1,472	(123)	(7.71%)
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	200	188	(12)	(6.00%)
8	620.1-.8	Materials & Supplies	2,704	2,766	63	2.33%
9	631.1-.8	Contractual Services - Eng.	15	14	(1)	(6.75%)
10	632.1-.8	Contractual Services - Acct.	79	73	(6)	(7.63%)
11	633.1-.8	Contractual Services - Legal	47	44	(4)	(8.44%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	1,656	1,903	246	14.85%
14	641.1-.8	Rental of Real Building/Real Property	70	75	5	7.11%
15	642.1-.8	Rental of Equipment	4	6	2	47.40%
16	650.1-.8	Transportation Expense	446	453	7	1.57%
17	656.1-.8	Insurance - Vehicle	54	50	(4)	(7.42%)
18	657.1-.8	Insurance - General Liability	111	124	13	11.73%
19	658.1-.8	Insurance - Workman's Comp	110	108	(2)	(1.82%)
20	659.1-.8	Insurance - Other	11	10	(1)	(9.09%)
21	660.1-.8	Advertising Expense	12	21	9	74.95%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	199	301	102	51.25%
23	667.1-.8	Reg. Comm. Exp. - Other	27	24	(3)	(11.24%)
24	670.1-.8	Bad Debt Expense	96	99	2	2.08%
25	675.1-.8	Miscellaneous Expenses	1,477	1,502	25	1.69%
26	**TOTAL WATER O & M EXPENSES**		16,620	17,495	876	5.27%
27	**TOTAL (LESS ACCTS 666 & 667)**		16,394	17,170	777	4.74%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.6	Salaries & Wages - Employees	3,604	3,998	394	10.93%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	895	954	59	6.59%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	1,560	1,436	(124)	(7.95%)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	200	188	(12)	(6.00%)
8	620.1-.6	Materials & Supplies	2,576	2,627	51	1.98%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	1,534	1,737	203	13.23%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	1	1	0	0.00%
16	650.1-.6	Transportation Expense	384	391	7	1.82%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	64	65	1	1.56%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	690	704	14	2.03%
26	**TOTAL WATER O & M EXPENSES**		11,508	12,100	593	5.15%
27	**TOTAL (LESS ACCTS 666 & 667)**		11,508	12,100	593	5.15%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.7	Salaries & Wages - Employees	709	750	41	5.79%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	176	179	3	-1.70%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	2	2	0	0.00%
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	39	40	1	2.56%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	28	29	1	3.61%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	13	12	0	0.00%
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	96	99	2	2.08%
25	675.7	Miscellaneous Expenses	242	236	(6)	(2.48%)
26	**TOTAL WATER O & M EXPENSES**		1,305	1,347	42	3.22%
27	**TOTAL (LESS ACCTS 666 & 667)**		1,305	1,347	42	3.22%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	1,860	1,923	62	3.33%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	462	459	(3)	(0.65%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	33	34	1	3.02%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	89	99	11	12.43%
9	631.8	Contractual Services - Eng.	15	14	(1)	(6.75%)
10	632.8	Contractual Services - Acct.	79	73	(6)	(7.63%)
11	633.8	Contractual Services - Legal	47	44	(4)	(8.44%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	122	166	43	35.17%
14	641.8	Rental of Real Building/Real Property	70	75	5	7.11%
15	642.8	Rental of Equipment	3	5	2	62.13%
16	650.8	Transportation Expense	34	33	(1)	(2.91%)
17	656.8	Insurance - Vehicle	54	50	(4)	(7.42%)
18	657.8	Insurance - General Liability	111	124	13	11.73%
19	658.8	Insurance - Workman's Comp	33	31	(2)	(6.01%)
20	659.8	Insurance - Other	11	10	(1)	(9.09%)
21	660.8	Advertising Expense	12	21	9	74.95%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	199	301	102	51.25%
23	667.8	Reg. Comm. Exp. - Other	27	24	(3)	(11.24%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	546	562	16	2.93%
26		**TOTAL WATER O & M EXPENSES**	3,808	4,047	239	6.28%
27		**TOTAL (LESS ACCTS 666 & 667)**	3,582	3,722	140	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A) Total FPSC Filed	(B) Water	
47					
48					
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	1	
51	Marco Island	Docket No. 920655-WS	$106,820	56	
52	GIGA	Docket No. 920199-WS	$677,601	357	
53	Lehigh	Docket No. 911188-WS	$67,100	35	
54			854,174	450	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	525	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	228	
58			1,427,241	753	
59	Total Projected Rate Case Expense		2,281,415	1,203	
60	Annual Amortization		$570,354	$301	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125.152	66	
64	% of Total		100.000000%	0.052736%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)
		Maintenance projects greater than 2% of test year revenues per system		
Line No.	Date	Description	Total Water Cost	How often to repeat
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	INTANGIBLE PLANT									
2	301.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1 Franchise	756	40	2.50%	19	0	19	0.00%	0	19
4	339.1 Other Plant & Misc.	1,028	25	4.00%	41	0	41	0.00%	0	41
5	SOURCE OF SUPPLY & PUMPING									
6	303.2 Land & Land Rights	18	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	6,126	33	3.03%	186	0	186	0.00%	0	186
8	305.2 Collect. & Impound.	3	50	2.00%	0	0	0	0.00%	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	1,990	30	3.33%	66	0	66	0.00%	0	66
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	305	35	2.86%	9	0	9	0.00%	0	9
13	310.2 Power Generation Equpi.	7	20	5.00%	0	0	0	0.00%	0	0
14	311.2 Pumping Equipment	33,527	20	5.00%	1,676	0	1,676	0.00%	0	1,676
15	339.2 Other Plant & Misc.	(8)	25	4.00%	0	0	0	0.00%	0	0
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	2,657	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	21,309	33	3.03%	646	0	646	0.00%	0	646
19	320.3 Water Treatment Equip.	89,638	22	4.55%	4,079	0	4,079	0.00%	0	4,079
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	158	25	4.00%	6	0	6	0.00%	0	6
22	TRANSMISSION & DISTRIBUTION									
23	303.4 Land & Land Rights	1	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	1	33	3.03%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	922	37	2.70%	25	0	25	0.00%	0	25
26	331.4 Transmission & Distribution	16,418	43	2.33%	383	0	383	0.00%	0	383
27	333.4 Services	3,011	40	2.50%	75	0	75	0.00%	0	75
28	334.4 Meters & Meter Installation	6,111	20	5.00%	306	0	306	0.00%	0	306
29	335.4 Hydrants	50	45	2.22%	1	0	1	0.00%	0	1
30	339.4 Other Plant & Misc.	95	25	4.00%	4	0	4	0.00%	0	4
31	GENERAL PLANT									
32	303.5 Land & Land Rights	189	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	1,922	40	2.50%	48	0	48	0.00%	0	48
34	340.5 Office Furniture & Equipment	1,188	15	6.67%	79	0	79	0.00%	0	79
35	340.51 Computer Equipment	3,162	6	16.67%	527	0	527	0.00%	0	527
36	341.5 Transportation Equipment	1,824	6	16.67%	304	0	304	0.00%	0	304
37	342.5 Stores Equipment	17	18	5.56%	1	0	1	0.00%	0	1
38	343.5 Tools, Shop & Garage	662	16	6.25%	41	0	41	0.00%	0	41
39	344.5 Laboratory Equipment	600	15	6.67%	40	0	40	0.00%	0	40
40	345.5 Power Operated Equipment	758	12	8.33%	63	0	63	0.00%	0	63
41	346.5 Communication Equipment	344	10	10.00%	34	0	34	0.00%	0	34
42	347.5 Miscellaneous Equipment	155	15	6.67%	10	0	10	0.00%	0	10
43	348.5 Other Tangible Plant	291	10	10.00%	29	0	29	0.00%	0	29
44	INTANGIBLE PLANT	1,784		3.36%	60	0	60	0.00%	0	60
45	SUPPLY & PUMPING	41,968		4.62%	1,937	0	1,937	0.00%	0	1,937
46	WATER TREATMENT PLANT	113,762		4.16%	4,731	0	4,731	0.00%	0	4,731
47	TRANSMISSION & DISTRIBUTION	26,609		2.98%	794	0	794	0.00%	0	794
48	GENERAL PLANT	11,112		10.58%	1,176	0	1,176	0.00%	0	1,176
49	TOTAL DEPRECIATION EXPENSE	195,235		4.46%	8,698	0	8,698	0.00%	0	8,698
50	LESS: AMORTIZATION OF CIAC				(655)	0	(655)		0	(655)
51	NET DEPRECIATION EXPENSE - WATER				8,043	0	8,043		0	8,043

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	WATER			1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	4.35%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.34%	0	0	0	0.00%	0	0
3	Meter Installation Fees	490	5.01%	25	0	25	0.00%	0	25
4	Contributed Lines	0	2.34%	0	0	0	0.00%	0	0
5	Contributed Property Other Than Lines	15,135	4.15%	628	0	628	0.00%	0	628
6	Service Installation Fees	81	2.49%	2	0	2	0.00%	0	2
7	TOTAL WATER CIAC AMORT. EXP.	15,706		655	0	655		0	655

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	6,126	186	3.04%
3	305.2 Collecting & Impounding reservoirs	3	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	1,990	66	3.32%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	305	9	2.95%
8	310.2 Power Generation Equipment	7	0	0.00%
9	311.2 Pumping Equipment	33,527	1,676	5.00%
10	339.2 Other Plant & Miscellaneous	(8)	0	0.00%
11	304.3 Structures & Improvements	21,309	646	3.03%
12	320.3 Water Treatment Equipment	89,638	4,079	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	158	6	3.79%
15	330.4 Distribution Reservoirs	922	25	2.71%
16	**COMPOSITE RATE**	153,977	6,693	4.35%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	1	0	0.00%
19	331.4 Transmission & Distribution	16,418	383	2.33%
20	335.4 Hydrants	50	1	1.99%
21	339.4 Other Plant & Miscellaneous	95	4	4.21%
22	**COMPOSITE RATE**	16,564	388	2.34%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	6,111	306	5.01%
25	**COMPOSITE RATE**	6,111	306	5.01%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	3,011	75	2.49%
28	**COMPOSITE RATE**	3,011	75	2.49%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	153,977	6,693	4.35%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	16,564	388	2.34%
32	Meter Installation Fees (Line 25)	6,111	306	5.01%
33	Service Installation Fees (Line 28)	3,011	75	2.49%
34	**COMPOSITE RATE**	179,663	7,462	4.15%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

6/16/95 10:12 AM B13W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	598	0	598	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	502	31	534	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	502	31	534		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,088	0	1,088		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,088	0	1,088		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,088	0	1,088		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	2,188	31	2,219		B-1(W)1/3.2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1996 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	13,284	0	13,284	B-4(W)
3	Less:				
4	O & M Expenses	16,841	653	17,495	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	8,043	0	8,043	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	2,188	31	2,219	B-15(W)
8	Pre-Tax Operating Expenses	27,072	685	27,757	
9	**PRE-TAX OPERATING INCOME**	(13,788)	(685)	(14,473)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(13,788)	(685)	(14,473)	
12	Less:				
13	Interest Expense:				
14	Rate Base	151,802	0	151,802	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	8,030	0	8,030	C-3
17	Net Taxable Income (L11 - L16)	(21,818)	(685)	(22,503)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(8,416)	(264)	(8,680)	
20	Less:				
21	Parent Debt Adjustment	297	0	297	C-1(W)
22	Investment Tax Credit	42	0	42	C-7(W)
23	**TOTAL INCOME TAXES**	(8,755)	(264)	(9,019)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Seminole / Lake Brantley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.00%	0.00%	0.00%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

THIS PAGE INTENTIONALLY LEFT BLANK

SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	67,194	(19,240)	47,954	A-5 (W)
2	Utility Land & Land Rights	2,017	0	2,017	A-5 (W)
3	Non-Used and Useful	(370)	0	(370)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(28,406)	6,975	(21,431)	A-9 (W)
6	CIAC	(19,107)	18,667	(440)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	12,948	(12,783)	165	A-14 (W)
9	Acquisition Adjustments	8,037	0	8,037	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	(3,618)	0	(3,618)	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(637)	0	(637)	Vol. II
13	Deferred Taxes	(679)	0	(679)	C-7 (W)
14	Working Capital Allowance	3,690	0	3,690	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	41,069	(6,381)	34,688	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1. N/A	0	0	
3				
4	2. 1995 retirements due to plant interconnects	(19,240)	(19,240)	
5				
6	3.	0	0	
7				
8		(19,240)	(19,240)	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1. N/A	0	0	
29				
30	2. 1995 retirements due to plant interconnects	6,975	6,975	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		6,975	6,975	
39	**F. CIAC:**			A-12 (W)
40	1. N/A	0	0	
41				
42	2. 1995 retirements due to plant interconnects	18,667	18,667	
43				
44				
45		18,667	18,667	
46				
47	**SUBTOTAL**	6,402	6,402	

6/15/95 8:21 AM A03W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1. 1995 retirements due to plant interconnects	(12,783)	(12,783)	
3				
4	2.	0	0	
5				
6		(12,783)	(12,783)	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	(6,381)	(6,381)	

6/15/95 8:22 AM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		55,536
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	12/31/92 Balance		55,536
16			
17			
18	1993 Additions		2,196
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	842
21	1993 Net Additions		3,038
22	12/31/93 Balance		58,574
23			
24			
25	1994 Additions		7,260
26	1994 Retirements		380
27	1994 Adjustments		0
28	1994 Net Additions		6,881
29	12/31/94 Balance		65,454
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(103)
32	1995 Additions		3,428
33	1995 Retirements		141
34	1995 Adjustments		0
35	1995 Net Additions		3,286
36	12/31/95 Balance		68,638
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(958)
39	1996 Additions		2,799
40	1996 Retirements		11
41	1996 Adjustments		(19,239)
42	1996 Net Additions		(16,452)
43	12/31/96 Balance		51,229

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Net Additions 12/31/95 - 12/31/96 Gross	(4) Retirements	(5) Net	(6) 1996 PLANT IN SERVICE Balance Per Books 12/31/96	(7) Utility Adjustments	(8) Adjusted Balance 12/31/96	(9) 1996 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	INTANGIBLE PLANT										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	401	0	0	0	401	0	401	401	0	401
4	339.1 Other Plant & Miscellaneous	182	0	0	0	182	0	182	182	0	182
5	SOURCE OF SUPPLY & PUMPING										
6	303.2 Land & Land Rights	1,771	0	0	0	1,771	0	1,771	1,771	0	1,771
7	304.2 Structures & Improvements	6,446	0	0	0	6,446	(6,447)	(1)	6,446	(6,447)	(1)
8	305.2 Collecting & Impounding reservoirs	2	0	0	0	2	(2)	(0)	2	(2)	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	5,616	0	0	0	5,616	(5,616)	(1)	5,616	(5,616)	(0)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	37	0	0	0	37	(37)	0	37	(37)	0
13	310.2 Power Generation Equipment	16	0	0	0	16	(16)	(0)	16	(16)	0
14	311.2 Pumping Equipment	4,752	0	0	0	4,752	(4,752)	0	4,752	(4,752)	0
15	339.2 Other Plant & Miscellaneous	(13)	0	0	0	(13)	13	0	(13)	13	0
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	1	0	0	0	1	0	1	1	0	1
18	304.3 Structures & Improvements	524	0	0	0	524	(524)	(0)	524	(524)	0
19	320.3 Water Treatment Equipment	2,870	0	0	0	2,870	(1,859)	1,011	2,870	(1,859)	1,011
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	407	0	407	407	0	407	204	0	204
22	TRANSMISSION & DISTRIBUTION										
23	303.4 Land & Land Rights	2	0	0	0	2	0	2	2	0	2
24	304.4 Structures & Improvements	1	0	0	0	1	0	1	1	0	1
25	330.4 Distribution Reservoirs	7,003	0	0	0	7,003	0	7,003	7,003	0	7,003
26	331.4 Transmission & Distribution	17,787	0	0	0	17,787	0	17,787	17,787	0	17,787
27	333.4 Services	756	380	0	380	1,136	0	1,136	946	0	946
28	334.4 Meters & Meter Installation	5,708	713	0	713	6,421	0	6,421	6,065	0	6,065
29	335.4 Hydrants	159	0	0	0	159	0	159	159	0	159
30	339.4 Other Plant & Miscellaneous	129	0	0	0	129	0	129	129	0	129
31	GENERAL PLANT										
32	303.5 Land & Land Rights	243	0	0	0	243	0	243	243	0	243
33	304.5 Structures & Improvements	2,469	21	(11)	10	2,479	0	2,479	2,475	0	2,475
34	340.5 Office Furniture & Equipment	1,530	0	0	0	1,530	0	1,530	1,530	0	1,530
35	340.51 Computer Equipment	3,604	773	0	773	4,377	0	4,377	4,072	0	4,072
36	341.5 Transportation Equipment	2,286	104	0	104	2,390	0	2,390	2,349	0	2,349
37	342.5 Stores Equipment	22	0	0	0	22	0	22	22	0	22
38	343.5 Tools, Shop & Garage Equipment	834	31	0	31	865	0	865	853	0	853
39	344.5 Laboratory Equipment	758	25	0	25	783	0	783	773	0	773
40	345.5 Power Operated Equipment	768	344	0	344	1,112	0	1,112	977	0	977
41	346.5 Communication Equipment	443	0	0	0	443	0	443	443	0	443
42	347.5 Miscellaneous Equipment	199	0	0	0	199	0	199	199	0	199
43	348.5 Other Tangible Plant	375	0	0	0	375	0	375	375	0	375
44	INTANGIBLE PLANT	583	0	0	0	583	0	583	583	0	583
45	SUPPLY & PUMPING	18,627	0	0	0	18,627	(16,856)	1,771	18,627	(16,857)	1,770
46	WATER TREATMENT PLANT	3,395	407	0	407	3,802	(2,383)	1,419	3,599	(2,383)	1,216
47	TRANSMISSION & DISTRIBUTION	31,544	1,093	0	1,093	32,637	0	32,637	32,091	0	32,091
48	GENERAL PLANT	13,531	1,298	(11)	1,287	14,819	0	14,819	14,311	0	14,311
49	TOTAL PLANT IN SERVICE	67,680	2,799	(11)	2,788	70,468	(19,239)	51,229	69,210	(19,240)	49,970
50	LAND & LAND RIGHTS	2,017	0	0	0	2,017	0	2,017	2,017	0	2,017
51	TOTAL PIS LESS LAND	65,664	2,799	(11)	2,788	68,451	(19,239)	49,212	67,194	(19,240)	47,954

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	401	401	401	401	401	401	401	401	401	401	401	401	401	0	401
4	339.1 Other Plant & Miscellaneous	182	182	182	182	182	182	182	182	182	182	182	182	182	0	182
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	1,771	1,771	1,771	1,771	1,771	1,771	1,771	1,771	1,771	1,771	1,771	1,771	1,771	0	1,771
7	304.2 Structures & Improvements	6,446	6,446	6,446	6,446	6,446	6,446	6,446	6,446	6,446	6,446	6,446	6,446	6,446	0	6,446
8	305.2 Collecting & Impounding reservoirs	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	5,616	5,616	5,616	5,616	5,616	5,616	5,616	5,616	5,616	5,616	5,616	5,616	5,616	0	5,616
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	37	37	37	37	37	37	37	37	37	37	37	37	37	0	37
13	310.2 Power Generation Equipment	16	16	16	16	16	16	16	16	16	16	16	16	16	0	16
14	311.2 Pumping Equipment	4,752	4,752	4,752	4,752	4,752	4,752	4,752	4,752	4,752	4,752	4,752	4,752	4,752	0	4,752
15	339.2 Other Plant & Miscellaneous	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	0	(13)
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
18	304.3 Structures & Improvements	524	524	524	524	524	524	524	524	524	524	524	524	524	0	524
19	320.3 Water Treatment Equipment	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	0	2,870
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	34	68	102	136	170	204	238	271	305	339	373	407	407	204
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
24	304.4 Structures & Improvements	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
25	330.4 Distribution Reservoirs	7,003	7,003	7,003	7,003	7,003	7,003	7,003	7,003	7,003	7,003	7,003	7,003	7,003	0	7,003
26	331.4 Transmission & Distribution	17,787	17,787	17,787	17,787	17,787	17,787	17,787	17,787	17,787	17,787	17,787	17,787	17,787	0	17,787
27	333.4 Services	756	787	819	851	882	914	946	978	1,009	1,041	1,073	1,104	1,136	380	946
28	334.4 Meters & Meter Installation	5,708	5,769	5,827	5,886	5,946	6,005	6,065	6,124	6,184	6,243	6,302	6,362	6,421	713	6,065
29	335.4 Hydrants	159	159	159	159	159	159	159	159	159	159	159	159	159	0	159
30	339.4 Other Plant & Miscellaneous	129	129	129	129	129	129	129	129	129	129	129	129	129	0	129
31	GENERAL PLANT															
32	303.5 Land & Land Rights	243	243	243	243	243	243	243	243	243	243	243	243	243	0	243
33	304.5 Structures & Improvements	2,469	2,477	2,478	2,479	2,480	2,480	2,471	2,471	2,472	2,473	2,475	2,477	2,479	10	2,475
34	340.5 Office Furniture & Equipment	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	0	1,530
35	340.51 Computer Equipment	3,604	3,911	3,935	3,998	4,010	4,023	4,099	4,111	4,123	4,187	4,249	4,314	4,377	773	4,072
36	341.5 Transportation Equipment	2,286	2,328	2,331	2,339	2,341	2,343	2,353	2,354	2,356	2,365	2,373	2,382	2,390	104	2,349
37	342.5 Stores Equipment	22	22	22	22	22	22	22	22	22	22	22	22	22	0	22
38	343.5 Tools, Shop & Garage Equipment	834	846	847	850	850	851	854	854	855	857	860	862	865	31	853
39	344.5 Laboratory Equipment	758	768	769	771	771	772	774	774	775	777	779	781	783	25	773
40	345.5 Power Operated Equipment	768	905	915	943	949	955	968	994	999	1,027	1,055	1,084	1,112	344	977
41	346.5 Communication Equipment	443	443	443	443	443	443	443	443	443	443	443	443	443	0	443
42	347.5 Miscellaneous Equipment	199	199	199	199	199	199	199	199	199	199	199	199	199	0	199
43	348.5 Other Tangible Plant	375	375	375	375	375	375	375	375	375	375	375	375	375	0	375
44	INTANGIBLE PLANT	583	583	583	583	583	583	583	583	583	583	583	583	583	0	583
45	SUPPLY & PUMPING	18,627	18,627	18,627	18,627	18,627	18,627	18,627	18,627	18,627	18,627	18,627	18,627	18,627	0	18,627
46	WATER TREATMENT PLANT	3,395	3,429	3,463	3,497	3,531	3,565	3,599	3,632	3,666	3,700	3,734	3,768	3,802	407	3,599
47	TRANSMISSION & DISTRIBUTION	31,544	31,635	31,726	31,817	31,909	32,000	32,091	32,182	32,273	32,364	32,455	32,546	32,637	1,093	32,091
48	GENERAL PLANT	13,531	14,048	14,086	14,192	14,213	14,234	14,350	14,371	14,392	14,499	14,601	14,712	14,819	1,287	14,311
49	TOTAL PLANT IN SERVICE	67,680	68,320	68,485	68,716	68,862	69,009	69,249	69,395	69,541	69,773	70,000	70,237	70,468	2,788	69,210
50	LAND & LAND RIGHTS	2,017	2,017	2,017	2,017	2,017	2,017	2,017	2,017	2,017	2,017	2,017	2,017	2,017	0	2,017
51	TOTAL PIS LESS LAND	65,664	66,303	66,468	66,699	66,846	66,992	67,232	67,378	67,525	67,756	67,983	68,220	68,451	2,788	67,194

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	34	34	34	34	34	34	34	34	34	34	34	34	407	204
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	32	32	32	32	32	32	32	32	32	32	32	32	380	190
28	334.4 Meters & Meter Installation	59	59	59	59	59	59	59	59	59	59	59	59	713	357
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	8	1	2	0	0	(9)	0	0	2	2	2	2	10	7
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	307	24	63	13	13	75	13	13	63	61	66	63	773	468
36	341.5 Transportation Equipment	41	3	8	2	2	10	2	2	8	8	9	8	104	63
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	12	1	3	1	1	3	1	1	3	2	3	3	31	19
39	344.5 Laboratory Equipment	10	1	2	0	0	2	0	0	2	2	2	2	25	15
40	345.5 Power Operated Equipment	137	11	28	6	6	33	6	6	28	27	30	28	344	208
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	34	34	34	34	34	34	34	34	34	34	34	34	407	204
47	TRANSMISSION & DISTRIBUTION	91	91	91	91	91	91	91	91	91	91	91	91	1,093	547
48	GENERAL PLANT	515	40	106	21	21	115	21	21	106	103	112	106	1,287	780
49	TOTAL NET ADDITIONS	640	165	231	146	146	240	146	146	231	228	237	231	2,788	1,531
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	640	165	231	146	146	240	146	146	231	228	237	231	2,788	1,531

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	34	34	34	34	34	34	34	34	34	34	34	34	407	204
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	32	32	32	32	32	32	32	32	32	32	32	32	380	190
28	334.4 Meters & Meter Installation	59	59	59	59	59	59	59	59	59	59	59	59	713	357
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	8	1	2	0	0	2	0	0	2	2	2	2	21	13
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	307	24	63	13	13	75	13	13	63	61	66	63	773	468
36	341.5 Transportation Equipment	41	3	8	2	2	10	2	2	8	8	8	8	104	63
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	12	1	3	1	1	3	1	1	3	2	3	3	31	19
39	344.5 Laboratory Equipment	10	1	2	0	0	2	0	0	2	2	2	2	25	15
40	345.5 Power Operated Equipment	137	11	28	6	6	33	6	6	28	27	30	28	344	208
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	34	34	34	34	34	34	34	34	34	34	34	34	407	204
47	TRANSMISSION & DISTRIBUTION	91	91	91	91	91	91	91	91	91	91	91	91	1,093	547
48	GENERAL PLANT	515	40	106	21	21	126	21	21	106	103	112	106	1,298	786
49	TOTAL GROSS ADDITIONS	640	165	231	146	146	251	146	146	231	228	237	231	2,799	1,537
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	640	165	231	146	146	251	146	146	231	228	237	231	2,799	1,537

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	11	0	0	0	0	0	0	11	6
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	11	0	0	0	0	0	0	11	6
49	TOTAL RETIREMENTS	0	0	0	0	0	11	0	0	0	0	0	0	11	6
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	0	0	0	0	0	11	0	0	0	0	0	0	11	6

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	(6,447)	0	0	0	0	0	0	0	0	0	0	0	(6,447)	(6,447)
8	305.2 Collecting & Impounding reservoirs	(2)	0	0	0	0	0	0	0	0	0	0	0	(2)	(2)
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(5,616)	0	0	0	0	0	0	0	0	0	0	0	(5,616)	(5,616)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	(37)	0	0	0	0	0	0	0	0	0	0	0	(37)	(37)
13	310.2 Power Generation Equipment	(16)	0	0	0	0	0	0	0	0	0	0	0	(16)	(16)
14	311.2 Pumping Equipment	(4,752)	0	0	0	0	0	0	0	0	0	0	0	(4,752)	(4,752)
15	339.2 Other Plant & Miscellaneous	13	0	0	0	0	0	0	0	0	0	0	0	13	13
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	(524)	0	0	0	0	0	0	0	0	0	0	0	(524)	(524)
19	320.3 Water Treatment Equipment	(1,859)	0	0	0	0	0	0	0	0	0	0	0	(1,859)	(1,859)
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	(16,856)	0	0	0	0	0	0	0	0	0	0	0	(16,856)	(16,857)
46	WATER TREATMENT PLANT	(2,383)	0	0	0	0	0	0	0	0	0	0	0	(2,383)	(2,383)
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	TOTAL UTILITY ADJUSTMENTS	(19,239)	0	0	0	0	0	0	0	0	0	0	0	(19,239)	(19,240)
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	(19,239)	0	0	0	0	0	0	0	0	0	0	0	(19,239)	(19,240)

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	401	0.00%	0
4	339.1 Other Plant & Miscellaneous	182	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	1,771	0.00%	0
7	304.2 Structures & Improvements	(1)	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	(0)	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	0	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	1	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	1,011	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	204	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	2	0.00%	0
24	304.4 Structures & Improvements	1	0.00%	0
25	330.4 Distribution Reservoirs	7,003	0.00%	0
26	331.4 Transmission & Distribution	17,787	3.00%	534
27	333.4 Services	946	0.00%	0
28	334.4 Meters & Meter Installation	6,065	0.00%	0
29	335.4 Hydrants	159	0.00%	0
30	339.4 Other Plant & Miscellaneous	129	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	243	0.00%	0
33	304.5 Structures & Improvements	2,475	0.00%	0
34	340.5 Office Furniture & Equipment	1,530	0.00%	0
35	340.51 Computer Equipment	4,072	0.00%	0
36	341.5 Transportation Equipment	2,349	0.00%	0
37	342.5 Stores Equipment	22	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	853	0.00%	0
39	344.5 Laboratory Equipment	773	0.00%	0
40	345.5 Power Operated Equipment	977	0.00%	0
41	346 5 Communication Equipment	443	0.00%	0
42	347.5 Miscellaneous Equipment	199	0.00%	0
43	348.5 Other Tangible Plant	375	0.00%	0
44	INTANGIBLE PLANT	583	0.00%	0
45	SUPPLY & PUMPING	1,770	0.00%	0
46	WATER TREATMENT PLANT	1,216	0.00%	0
47	TRANSMISSION & DISTRIBUTION	32,091	1.66%	534
48	GENERAL PLANT	14,311	0.00%	0
49	TOTAL PLANT IN SERVICE	49,970	1.07%	534
50	LAND & LAND RIGHTS	2,017	0.00%	0
51	TOTAL PIS LESS LAND	47,954	1.11%	534

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	534	0	534	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(216)	0	(216)	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	52	0	52	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	370	0	370	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-6 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		19,249
10	Utility Adjustment to ordered balance (1)		(348)
11	1992 Additions		1,333
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		1,333
15	12/31/92 Balance		20,234
16			
17			
18	1993 Additions		1,691
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	233
21	1993 Net Additions		1,924
22	12/31/93 Balance		22,157
23			
24			
25	1994 Additions		2,747
26	1994 Retirements		380
27	1994 Adjustments		0
28	1994 Net Additions		2,367
29	12/31/94 Balance		24,525
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(46)
32	1995 Additions		3,087
33	1995 Retirements		141
34	1995 Adjustments		0
35	1995 Net Additions		2,946
36	12/31/95 Balance		27,425
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(275)
39	1996 Additions		2,526
40	1996 Retirements		11
41	1996 Adjustments		(6,975)
42	1996 Net Additions		(4,460)
43	12/31/96 Balance		22,690

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/15/95 9:44 AM A08W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	159	10	169	0	169	164	0	164
4	339.1 Other Plant & Miscellaneous	55	7	62	0	62	58	0	58
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	2,050	0	2,050	(2,050)	0	2,050	(2,050)	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,418	0	1,418	(1,418)	0	1,418	(1,418)	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	7	0	7	(7)	0	7	(7)	0
13	310.2 Power Generation Equipment	4	0	4	(4)	0	4	(4)	0
14	311.2 Pumping Equipment	2,006	0	2,006	(2,006)	0	2,006	(2,006)	0
15	339.2 Other Plant & Miscellaneous	(3)	0	(3)	3	0	(3)	3	0
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	128	0	128	(128)	0	128	(128)	0
19	320.3 Water Treatment Equipment	1,365	46	1,411	(1,365)	46	1,388	(1,365)	23
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	8	8	0	8	4	0	4
22	TRANSMISSION & DISTRIBUTION								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	3,976	189	4,165	0	4,165	4,070	0	4,070
26	331.4 Transmission & Distribution	7,007	414	7,421	0	7,421	7,214	0	7,214
27	333.4 Services	57	24	81	0	81	69	0	69
28	334.4 Meters & Meter Installation	2,380	303	2,683	0	2,683	2,532	0	2,532
29	335.4 Hydrants	66	4	70	0	70	68	0	68
30	339.4 Other Plant & Miscellaneous	29	5	34	0	34	32	0	32
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	558	51	609	0	609	583	0	583
34	340.5 Office Furniture & Equipment	705	102	807	0	807	756	0	756
35	340.51 Computer Equipment	1,655	679	2,334	0	2,334	1,994	0	1,994
36	341.5 Transportation Equipment	1,689	392	2,081	0	2,081	1,885	0	1,885
37	342.5 Stores Equipment	7	1	8	0	8	8	0	8
38	343.5 Tools, Shop & Garage Equipment	431	53	484	0	484	458	0	458
39	344.5 Laboratory Equipment	112	52	164	0	164	138	0	138
40	345.5 Power Operated Equipment	784	81	865	0	865	824	0	824
41	346.5 Communication Equipment	207	44	251	0	251	229	0	229
42	347.5 Miscellaneous Equipment	50	13	63	0	63	57	0	57
43	348.5 Other Tangible Plant	246	37	283	0	283	265	0	265
44	INTANGIBLE PLANT	214	17	231	0	231	222	0	222
45	SUPPLY & PUMPING	5,482	0	5,482	(5,482)	0	5,482	(5,482)	0
46	WATER TREATMENT PLANT	1,493	54	1,547	(1,493)	54	1,520	(1,493)	27
47	TRANSMISSION & DISTRIBUTION	13,515	939	14,454	0	14,454	13,985	0	13,985
48	GENERAL PLANT	6,446	1,505	7,951	0	7,951	7,197	0	7,197
49	TOTAL ACCUMULATED DEPRECIATION	27,150	2,515	29,665	(6,975)	22,690	28,406	(6,975)	21,431

6/15/95 9:47 AM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	159	160	161	162	163	164	163	164	165	166	167	168	169	10	164
4	339.1 Other Plant & Miscellaneous	55	56	57	58	59	60	56	57	58	59	60	61	62	7	58
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	0	2,050
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	0	1,418
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	7	7	7	7	7	7	7	7	7	7	7	7	7	0	7
13	310.2 Power Generation Equipment	4	4	4	4	4	4	4	4	4	4	4	4	4	0	4
14	311.2 Pumping Equipment	2,006	2,006	2,006	2,006	2,006	2,006	2,006	2,006	2,006	2,006	2,006	2,006	2,006	0	2,006
15	339.2 Other Plant & Miscellaneous	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	0	(3)
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	128	128	128	128	128	128	128	128	128	128	128	128	128	0	128
19	320.3 Water Treatment Equipment	1,365	1,369	1,373	1,377	1,381	1,385	1,387	1,391	1,395	1,399	1,403	1,407	1,411	46	1,388
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1	2	3	4	5	2	3	4	5	6	7	8	8	4
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	3,976	3,992	4,008	4,024	4,040	4,056	4,069	4,085	4,101	4,117	4,133	4,149	4,165	189	4,070
26	331.4 Transmission & Distribution	7,007	7,042	7,077	7,112	7,147	7,182	7,211	7,246	7,281	7,316	7,351	7,386	7,421	414	7,214
27	333.4 Services	57	59	61	63	65	67	69	71	73	75	77	79	81	24	69
28	334.4 Meters & Meter Installation	2,380	2,405	2,430	2,455	2,480	2,505	2,533	2,558	2,583	2,608	2,633	2,658	2,683	303	2,532
29	335.4 Hydrants	66	66	66	66	66	66	70	70	70	70	70	70	70	4	68
30	339.4 Other Plant & Miscellaneous	29	29	29	29	29	29	34	34	34	34	34	34	34	5	32
31	GENERAL PLANT															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	556	563	568	573	578	583	579	584	589	594	599	604	609	51	583
34	340.5 Office Furniture & Equipment	705	714	723	732	741	750	753	762	771	780	789	798	807	102	756
35	340.51 Computer Equipment	1,655	1,712	1,769	1,826	1,883	1,940	1,992	2,049	2,106	2,163	2,220	2,277	2,334	679	1,994
36	341.5 Transportation Equipment	1,689	1,722	1,755	1,788	1,821	1,854	1,883	1,916	1,949	1,982	2,015	2,048	2,081	392	1,885
37	342.5 Stores Equipment	7	7	7	7	7	7	8	8	8	8	8	8	8	1	8
38	343.5 Tools, Shop & Garage Equipment	431	435	439	443	447	451	460	464	468	472	476	480	484	53	458
39	344.5 Laboratory Equipment	112	116	120	124	128	132	140	144	148	152	156	160	164	52	138
40	345.5 Power Operated Equipment	784	791	798	805	812	819	823	830	837	844	851	858	865	81	824
41	346.5 Communication Equipment	207	211	215	219	223	227	227	231	235	239	243	247	251	44	229
42	347.5 Miscellaneous Equipment	50	51	52	53	54	55	57	58	59	60	61	62	63	13	57
43	348.5 Other Tangible Plant	246	249	252	255	258	261	265	268	271	274	277	280	283	37	265
44	INTANGIBLE PLANT	214	216	218	220	222	224	219	221	223	225	227	229	231	17	222
45	SUPPLY & PUMPING	5,482	5,482	5,482	5,482	5,482	5,482	5,482	5,482	5,482	5,482	5,482	5,482	5,482	0	5,482
46	WATER TREATMENT PLANT	1,493	1,498	1,503	1,508	1,513	1,518	1,517	1,522	1,527	1,532	1,537	1,542	1,547	54	1,520
47	TRANSMISSION & DISTRIBUTION	13,515	13,563	13,671	13,749	13,827	13,905	13,966	14,064	14,142	14,220	14,298	14,376	14,454	939	13,985
48	GENERAL PLANT	6,448	6,573	6,700	6,827	6,954	7,081	7,189	7,316	7,443	7,570	7,697	7,824	7,951	1,505	7,197
49	TOTAL WATER ACCUM. DEPR.	27,150	27,362	27,574	27,786	27,998	28,210	28,393	28,605	28,817	29,029	29,241	29,453	29,665	2,515	28,408

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
4	339.1 Other Plant & Miscellaneous	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	4	4	4	4	4	2	4	4	4	4	4	4	46	23
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
22	TRANSMISSION & DISTRIBUTION														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	16	16	16	16	16	13	16	16	16	16	16	16	189	94
26	331.4 Transmission & Distribution	35	35	35	35	35	29	35	35	35	35	35	35	414	207
27	333.4 Services	2	2	2	2	2	2	2	2	2	2	2	2	24	12
28	334.4 Meters & Meter Installation	25	25	25	25	25	28	25	25	25	25	25	25	303	152
29	335.4 Hydrants	0	0	0	0	0	4	0	0	0	0	0	0	4	2
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	5	0	0	0	0	0	0	5	3
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	5	5	5	5	5	(4)	5	5	5	5	5	5	51	25
34	340.5 Office Furniture & Equipment	9	9	9	9	9	3	9	9	9	9	9	9	102	51
35	340.51 Computer Equipment	57	57	57	57	57	52	57	57	57	57	57	57	679	339
36	341.5 Transportation Equipment	33	33	33	33	33	29	33	33	33	33	33	33	392	196
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	4	4	4	4	4	9	4	4	4	4	4	4	53	27
39	344.5 Laboratory Equipment	4	4	4	4	4	8	4	4	4	4	4	4	52	26
40	345.5 Power Operated Equipment	7	7	7	7	7	4	7	7	7	7	7	7	81	40
41	346.5 Communication Equipment	4	4	4	4	4	0	4	4	4	4	4	4	44	22
42	347.5 Miscellaneous Equipment	1	1	1	1	1	2	1	1	1	1	1	1	13	7
43	348.5 Other Tangible Plant	3	3	3	3	3	4	3	3	3	3	3	3	37	19
44	INTANGIBLE PLANT	2	2	2	2	2	(5)	2	2	2	2	2	2	17	8
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	5	5	5	5	5	(1)	5	5	5	5	5	5	54	27
47	TRANSMISSION & DISTRIBUTION	78	78	78	78	78	81	78	78	78	78	78	78	939	470
48	GENERAL PLANT	127	127	127	127	127	108	127	127	127	127	127	127	1,505	753
49	TOTAL NET ADDITIONS	212	212	212	212	212	183	212	212	212	212	212	212	2,515	1,258

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
4	339.1 Other Plant & Miscellaneous	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	4	4	4	4	4	2	4	4	4	4	4	4	46	23
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	16	16	16	16	16	13	16	16	16	16	16	16	189	94
26	331.4 Transmission & Distribution	35	35	35	35	35	29	35	35	35	35	35	35	414	207
27	333.4 Services	2	2	2	2	2	2	2	2	2	2	2	2	24	12
28	334.4 Meters & Meter Installation	25	25	25	25	25	28	25	25	25	25	25	25	303	152
29	335.4 Hydrants	0	0	0	0	0	4	0	0	0	0	0	0	4	2
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	5	0	0	0	0	0	0	5	3
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	5	5	5	5	5	7	5	5	5	5	5	5	62	31
34	340.5 Office Furniture & Equipment	9	9	9	9	9	3	9	9	9	9	9	9	102	51
35	340.51 Computer Equipment	57	57	57	57	57	52	57	57	57	57	57	57	679	339
36	341.5 Transportation Equipment	33	33	33	33	33	29	33	33	33	33	33	33	392	196
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	4	4	4	4	4	9	4	4	4	4	4	4	53	27
39	344.5 Laboratory Equipment	4	4	4	4	4	8	4	4	4	4	4	4	52	26
40	345.5 Power Operated Equipment	7	7	7	7	7	4	7	7	7	7	7	7	81	40
41	346.5 Communication Equipment	4	4	4	4	4	0	4	4	4	4	4	4	44	22
42	347.5 Miscellaneous Equipment	1	1	1	1	1	2	1	1	1	1	1	1	13	7
43	348.5 Other Tangible Plant	3	3	3	3	3	4	3	3	3	3	3	3	37	19
44	**INTANGIBLE PLANT**	2	2	2	2	2	(5)	2	2	2	2	2	2	17	8
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	5	5	5	5	5	(1)	5	5	5	5	5	5	54	27
47	**TRANSMISSION & DISTRIBUTION**	78	78	78	78	78	81	78	78	78	78	78	78	939	470
48	**GENERAL PLANT**	127	127	127	127	127	119	127	127	127	127	127	127	1,516	759
49	**TOTAL GROSS ADDITIONS**	212	212	212	212	212	194	212	212	212	212	212	212	2,526	1,264

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	11	0	0	0	0	0	0	11	6
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	11	0	0	0	0	0	0	11	6
49	**TOTAL RETIREMENTS**	0	0	0	0	0	11	0	0	0	0	0	0	11	6

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	(2,050)	0	0	0	0	0	0	0	0	0	0	0	(2,050)	(2,050)
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(1,418)	0	0	0	0	0	0	0	0	0	0	0	(1,418)	(1,418)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	(7)	0	0	0	0	0	0	0	0	0	0	0	(7)	(7)
13	310.2 Power Generation Equipment	(4)	0	0	0	0	0	0	0	0	0	0	0	(4)	(4)
14	311.2 Pumping Equipment	(2,006)	0	0	0	0	0	0	0	0	0	0	0	(2,006)	(2,006)
15	339.2 Other Plant & Miscellaneous	3	0	0	0	0	0	0	0	0	0	0	0	3	3
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	(128)	0	0	0	0	0	0	0	0	0	0	0	(128)	(128)
19	320.3 Water Treatment Equipment	(1,365)	0	0	0	0	0	0	0	0	0	0	0	(1,365)	(1,365)
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	(5,482)	0	0	0	0	0	0	0	0	0	0	0	(5,482)	(5,482)
46	**WATER TREATMENT PLANT**	(1,493)	0	0	0	0	0	0	0	0	0	0	0	(1,493)	(1,493)
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	(8,975)	0	0	0	0	0	0	0	0	0	0	0	(8,975)	(8,975)

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	164	0.00%	0
4	339.1 Other Plant & Miscellaneous	58	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	0	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	0	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	23	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	4	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	4,070	0.00%	0
26	331.4 Transmission & Distribution	7,214	3.00%	216
27	333.4 Services	69	0.00%	0
28	334.4 Meters & Meter Installation	2,532	0.00%	0
29	335.4 Hydrants	68	0.00%	0
30	339.4 Other Plant & Miscellaneous	32	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	583	0.00%	0
34	340.5 Office Furniture & Equipment	756	0.00%	0
35	340.51 Computer Equipment	1,994	0.00%	0
36	341.5 Transportation Equipment	1,885	0.00%	0
37	342.5 Stores Equipment	8	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	458	0.00%	0
39	344.5 Laboratory Equipment	138	0.00%	0
40	345.5 Power Operated Equipment	824	0.00%	0
41	346.5 Communication Equipment	229	0.00%	0
42	347.5 Miscellaneous Equipment	57	0.00%	0
43	348.5 Other Tangible Plant	265	0.00%	0
44	INTANGIBLE PLANT	222	0.00%	0
45	SUPPLY & PUMPING	0	0.00%	0
46	WATER TREATMENT PLANT	27	0.00%	0
47	TRANSMISSION & DISTRIBUTION	13,985	1.54%	216
48	GENERAL PLANT	7,197	0.00%	0
49	TOTAL	21,431	1.01%	216

6/15/95 11:07 AM A09W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	Description	(1) (2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball -

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	19,107
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	12/31/92 Balance	19,107
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	12/31/93 Balance	19,107
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	12/31/94 Balance	19,107
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	12/31/95 Balance	19,107
37		
38		
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments - 1995 Retirements Due to Plant Interconnects	(18,667)
42	1996 Net Additions	(18,667)
43	12/31/96 Balance	440

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/15/95 11:12 AM A11W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Classification	(2) 1996 CONTRIBUTIONS IN AID OF CONSTRUCTION Balance Per Books 12/31/95	(3) Net Additions	(4) Balance Per Books 12/31/96	(5) Utility Adjustments	(6) Adjusted Balance 12/31/96	(7) 1996 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1996 NON-USED & USEFUL Percentage	(11) Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	18,824	0	18,824	(18,667)	157	18,824	(18,667)	157	0.00%	0
3	Meter Installation Fees	283	0	283	0	283	283	0	283	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	1.66%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	19,107	0	19,107	(18,667)	440	19,107	(18,667)	440	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	18,824	18,824	18,824	18,824	18,824	18,824	18,824	18,824	18,824	18,824	18,824	18,824	18,824	0	18,824
3	Meter Installation Fees	283	283	283	283	283	283	283	283	283	283	283	283	283	0	283
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL WATER CIAC**	19,107	19,107	19,107	19,107	19,107	19,107	19,107	19,107	19,107	19,107	19,107	19,107	19,107	0	19,107

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

729

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

730

6/15/95 12:19 PM A12W4.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

731

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	(18,667)	0	0	0	0	0	0	0	0	0	0	0	(18,667)	(18,667)
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	(18,667)	0	0	0	0	0	0	0	0	0	0	0	(18,667)	(18,667)
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	13,715
10	Utility Adjustment to ordered balance (1)	(2,632)
11	1992 Additions	478
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	478
15	12/31/92 Balance	11,561
16		
17		
18	1993 Additions	471
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	471
22	12/31/93 Balance	12,032
23		
24		
25	1994 Additions	454
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	454
29	12/31/94 Balance	12,486
30		
31		
32	1995 Additions	454
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	454
36	12/31/95 Balance	12,940
37		
38		
39	1996 Additions	18
40	1996 Retirements	0
41	1996 Adjustments - 1995 Retirement Due to Plant Interconnects	(12,783)
42	1996 Net Additions	(12,765)
43	12/31/96 Balance	175

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	12,830	4	12,834	(12,783)	51	12,832	(12,783)	49	0.00%	0
3	Meter Installation Fees	109	14	123	0	123	116	0	116	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	1.54%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	12,939	18	12,957	(12,783)	174	12,948	(12,783)	165	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Ave. Utility Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	12,830	12,830	12,830	12,830	12,830	12,830	12,834	12,834	12,834	12,834	12,834	12,834	12,834	4	12,832
3	Meter Installation Fees	109	110	111	112	113	114	117	118	119	120	121	122	123	14	116
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	12,939	12,940	12,941	12,942	12,943	12,944	12,951	12,952	12,953	12,954	12,955	12,956	12,957	18	12,948

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	4	0	0	0	0	0	0	4	2
3	Meter Installation Fees	1	1	1	1	1	3	1	1	1	1	1	1	14	7
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	1	1	1	1	1	7	1	1	1	1	1	1	18	9

737

6/15/95 1:32 PM A14W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	4	0	0	0	0	0	0	4	2
3	Meter Installation Fees	1	1	1	1	1	3	1	1	1	1	1	1	14	7
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	1	1	1	1	1	7	1	1	1	1	1	1	18	9

Note: May not cross f[illegible]ue to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

739

6/15/95 1:36 PM A14W5.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	(12,783)	0	0	0	0	0	0	0	0	0	0	0	(12,783)	(12,783)
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	(12,783)	0	0	0	0	0	0	0	0	0	0	0	(12,783)	(12,783)

740

Note: May not cross-foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	TOTAL	195,498,804	100.00%		9.85%	
10						
11						
12			PRESENT ANNUAL AFUDC RATE =		see below	(b)
13						
14			PROPOSED ANNUAL AFUDC RATE =		9.85%	(c)
15						
16			PROPOSED MONTHLY AFUDC RATE =		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	TOTAL	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	CALCULATION OF PROPOSED MONTHLY AFUDC RATE					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/15/95 1:39 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
					PRESENT	PROPOSED	
LINE NO.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
					PRESENT	PROPOSED	
	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
	Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
	Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
	Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
	River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
	River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
	Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
	Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
	Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
	Silver Lake Est/Western	W	Lake	930423	10.63%	9.85%	0.785953%
	Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
	Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
	South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
	St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
	Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
	Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
	Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
	Sunny Hills	W & S	Washingtor	930423	10.63%	9.85%	0.785953%
	Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
	Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
	University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
	Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
	Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
	Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
	Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
	Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
	Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
	Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

	FPSC REGULATED NON-UNIFORM PLANTS						
					AFUDC RATES		
					PRESENT	PROPOSED	
	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
	Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
	Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
	Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
	Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
	Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
	Lakeside	W	Citrus		N/A	9.85%	0.785953%
	Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
	Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
	Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
	Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
	Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
	Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
	Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

6/15/95 1:39 PM A15W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	1.07%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,548	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,622)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	169,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,709	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant In Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,356,286	333,672,216
3	Construction In Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,298	7,027,996
6															
7	**GROSS UTILITY PLANT**	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,645,493)
10															
11	**NET UTILITY PLANT**	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	**INVESTMENT IN UTILITY PLANT**	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,908	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	**TOTAL OTHER INVESTMENTS**	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,817,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,965,681
30															
31	**TOTAL CASH**	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,896	4,516,283	4,551,688	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,396
34	Other Accounts Receivable	381,565	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,596	9,384,255	9,453,254	9,652,768	9,514,406	9,501,733	9,448,937	9,424,148	9,839,224	9,307,118	9,528,283	9,956,516	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,178,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,383,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,290	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,967,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,418	342,657,860	341,347,177	343,469,022	333,207,923

746

Note: May not cross-foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,969,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,468,000	1,468,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(68,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,783,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,903
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,849	1,157,315	1,739,371	717,968
22	Other Accrued Interest	53,950	56,136	58,361	59,453	62,548	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,518	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

747

6/15/95 1:41 PM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,821,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,821,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(298,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,898	1,351,090	1,347,283	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	8,037		12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	(2,713)	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	8,037		12/31/91 Adjusted Balance	(2,713)	
4				1992 Amortization Expense	(201)	
5	12/31/92 BALANCE	8,037		12/31/92 BALANCE	(2,914)	
6				1993 Amortization Expense	(201)	
7	12/31/93 BALANCE	8,037		12/31/93 BALANCE	(3,115)	
8				1994 Amortization Expense	(201)	
9	12/31/94 BALANCE	8,037		12/31/94 BALANCE	(3,316)	
10				1995 Amortization Expense	(201)	
11	12/31/95 BALANCE	8,037		12/31/95 BALANCE	(3,517)	
12				1996 Amortization Expense	(201)	
13	**12/31/96 BALANCE**	8,037	8,037	**12/31/96 BALANCE**	(3,718)	(3,618)

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1996		
14	Average Balance	8,037	Above	
15	Composite Non-Used & Useful Plant in Service - %	1.11%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	89		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	(3,618)	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	1.01%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	(37)		
20	**NET NON-USED AND USEFUL AMOUNT**	52		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	DEFERRED DEBITS				
3	12/31/95 Balance			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	Total Amortization Expense 12/31/96		0		B-1 (W)
18	Average Rate Base Balance 12/31/96			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:							
2	Water Sales	15,859	0	15,859	9,982	25,841	62.94%	B-4(W),B-3(W)
3	Other Revenue	460	0	460	0	460		B-4(W)
4	TOTAL OPERATING REVENUES	16,319	0	16,319	9,982	26,301		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	24,549	(57)	24,491	0	24,491		B-5(W)
7	Depreciation net of CIAC Amort	2,496	0	2,496	0	2,496		B-13(W)
8	Amortization	200	0	200	0	200		B-18(W),A-21(W)
9	Taxes Other Than Income	2,534	25	2,560	449 (A)	3,009		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,115)	143	(5,972)	3,677 (B)	(2,295)		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	23,664	111	23,775	4,126	27,901		
12	NET OPERATING INCOME	(7,345)	(111)	(7,456)	5,856	(1,600)		
13	RATE BASE	41,069	(6,381)	34,688		34,688		A-1(W)
14	RATE OF RETURN	(17.88%)		(21.49%)		(4.61%)		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:								
2	Water Sales	15,859	0	15,859	18,812		34,671	118.62%	B-4(W),B-3(W)
3	Other Revenue	460	0	460	0		460		B-4(W)
4	TOTAL OPERATING REVENUES	16,319	0	16,319	18,812		35,131		
5	OPERATING EXPENSES:								
6	Operation and Maintenance	24,549	(57)	24,491	0		24,491		B-5(W)
7	Depreciation net of CIAC Amort	2,496	0	2,496	0		2,496		B-13(W)
8	Amortization	200	0	200	0		200		B-18(W), A-21(W)
9	Taxes Other Than Income	2,534	25	2,560	847	(A)	3,407		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,115)	143	(5,972)	6,930	(B)	958		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	23,664	111	23,775	7,777		31,552		
12	NET OPERATING INCOME	(7,345)	(111)	(7,456)	11,035		3,579		
13	RATE BASE	41,069	(6,381)	34,688			34,688		A-1(W)
14	RATE OF RETURN	(17.88%)		(21.49%)			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-24.98%	D-1(W)	
3	Rate of Return (%)	10.32%	-4.61%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	34,688	34,688	A-1(W)	
6	Required / Requested Income (L3 x L5)	3,579	(1,600)		
7	Adjusted Income Under Present Rates	(7,456)	(7,456)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	11,035	5,856		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	17,965	9,533		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	18,812	9,982		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	17,965	9,533		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	6,930	3,677		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	847	449		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	11,035	5,856		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost	(4)
21	Long-Term Debt	58.40%	9.06%	5.29%	
22	Customer Deposits	0.86%	6.00%	0.05%	
23	Deferred ITC	0.66%	9.68%	0.06%	
24	Short Term Debt	0.00%	0.00%	0.00%	
25	Preferred Stock	0.00%	0.00%	0.00%	
26	Common Equity	40.81%	12.25%	5.01%	
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)	
28	TOTAL	100.00%		10.32%	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	241	
11			
12	3. Conservation Program Expenses	168	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	58	
15			
16	5. Conservation Elasticity Adjustment	(886)	
17			
18	6. Hewitt Study Expenses	362	
19			
20	7. .	0	
21			
22		(57)	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	38	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(13)	
43			
44		25	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	143	
47			
48	2.	0	
49			
50		143	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	111	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	(1) Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	15,859	0	15,859
4	461.2 Metered - Commercial	0	0	0
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	15,859	0	15,859
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	15,859	0	15,859
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	460	0	460
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	460	0	460
26	**TOTAL PRESENT WATER OPERATING REVENUES**	16,319	0	16,319

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	7,598	479	8,078	4,425	211	4,636	875	91	966	2,298	178	2,476
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	1,899	29	1,928	1,106	0	1,106	219	12	231	574	17	591
4	610 Purchased Water	11,140	(886)	10,254	11,140	(886)	10,254	0	0	0	0	0	0
5	615 Purchased Power	42	5	47	0	0	0	3	0	3	39	5	44
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials & Supplies	770	27	797	618	0	618	47	5	51	105	23	128
9	631 Contractual Services - Eng.	18	0	18	0	0	0	0	0	0	18	0	18
10	632 Contractual Services - Acct.	94	0	94	0	0	0	0	0	0	94	0	94
11	633 Contractual Services - Legal	56	0	56	0	0	0	0	0	0	56	0	56
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	595	121	716	450	53	503	0	0	0	145	68	213
14	641 Rental of Real Building/Real Property	84	13	97	0	0	0	0	0	0	84	13	97
15	642 Rental of Equipment	5	2	7	1	0	1	0	0	0	4	2	6
16	650 Transportation Expense	306	6	312	232	0	232	33	4	37	41	2	43
17	656 Insurance - Vehicle	64	0	64	0	0	0	0	0	0	64	0	64
18	657 Insurance - General Liability	132	27	159	0	0	0	0	0	0	132	27	159
19	658 Insurance - Workman's Comp (2)	130	1	132	76	0	76	15	1	16	39	0	40
20	659 Insurance - Other	13	0	13	0	0	0	0	0	0	13	0	13
21	660 Advertising Expense	14	13	27	0	0	0	0	0	0	14	13	27
22	666 Reg. Comm. Exp. - Rate Case Amort.	387	0	387	0	0	0	0	0	0	387	0	387
23	667 Reg. Comm. Exp. - Other	31	0	31	0	0	0	0	0	0	31	0	31
24	670 Bad Debt Expense	115	12	127	0	0	0	115	12	127	0	0	0
25	675 Miscellaneous Expenses	1,056	91	1,147	119	0	119	287	17	304	649	75	724
26	TOTAL WATER O & M EXPENSES	24,549	(57)	24,491	18,167	(622)	17,545	1,594	142	1,736	4,788	424	5,212

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .5) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	628	575	664	639	650	637	640	640	624	643	621	637	7,598	479	8,077
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	157	144	166	160	162	159	160	160	156	161	155	159	1,899	29	1,928
4	610.1-.8 Purchased Water	932	928	928	928	928	928	928	928	928	928	928	928	11,140	(886)	10,254
5	615.1-.8 Purchased Power	3	3	4	4	3	3	3	3	3	4	3	3	42	5	47
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.8 Materials & Supplies	112	33	62	85	61	34	112	33	60	84	60	33	770	27	797
9	631.1-.8 Contractual Services - Eng.	1	1	2	2	1	1	1	1	1	1	1	1	18	0	18
10	632.1-.8 Contractual Services - Acct.	8	7	8	8	8	8	8	8	8	8	8	8	94	0	94
11	633.1-.8 Contractual Services - Legal	5	4	5	5	5	5	5	5	5	5	5	5	56	0	56
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	33	33	32	34	33	33	35	234	32	33	32	33	595	121	716
14	641.1-.8 Rental of Real Building/Real Property	7	7	7	7	7	7	7	7	7	7	7	7	84	13	97
15	642.1-.8 Rental of Equipment	0	0	1	0	0	0	0	0	0	0	0	0	5	2	7
16	650.1-.8 Transportation Expense	25	25	26	26	26	26	26	26	25	26	25	26	306	6	312
17	656.1-.8 Insurance - Vehicle	5	5	5	5	5	5	5	5	5	5	5	5	64	0	64
18	657.1-.8 Insurance - General Liability	11	10	11	11	11	11	11	11	11	11	11	11	132	27	159
19	658.1-.8 Insurance - Workman's Comp (2)	11	10	11	11	11	11	11	11	11	11	11	11	130	1	131
20	659.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
21	660.1-.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	14	13	27
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	32	31	33	33	33	32	33	33	32	33	32	32	387	0	387
23	667.1-.8 Reg. Comm. Exp. - Other	3	2	3	3	3	3	3	3	3	3	3	3	31	0	31
24	670.1-.8 Bad Debt Expense	10	9	10	10	10	10	10	10	9	10	9	10	115	12	127
25	675.1-.8 Miscellaneous Expenses	90	83	98	91	91	91	86	86	84	87	84	85	1,055	91	1,146
26	TOTAL WATER O & M EXPENSES	2,075	1,914	2,077	2,063	2,051	2,006	2,085	2,205	2,008	2,062	2,003	1,998	24,548	(57)	24,491

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	366	327	393	369	382	373	373	373	361	374	361	372	4,425	211	4,636
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	92	82	98	92	96	93	93	93	90	93	90	93	1,106	0	1,106
4	610.1-.6 Purchased Water	932	928	928	928	928	928	928	928	928	928	928	928	11,140	(886)	10,254
5	615.1-.6 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.6 Materials & Supplies	100	21	49	72	49	21	99	20	48	71	48	20	618	0	618
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	21	21	19	21	21	20	22	222	20	20	20	20	450	53	503
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
16	650.1-.6 Transportation Expense	19	19	19	19	19	19	19	19	19	19	19	19	232	0	232
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	6	6	7	6	7	6	6	6	6	6	6	6	76	0	76
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	13	10	18	11	12	13	7	7	7	7	7	7	119	0	119
26	TOTAL WATER DIRECT O & M EXPENSES	1,549	1,415	1,532	1,520	1,513	1,475	1,548	1,669	1,480	1,520	1,480	1,466	18,167	(622)	17,545

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	73	67	74	73	74	73	75	74	72	75	72	74	875	91	966
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	18	17	19	18	18	18	19	18	18	19	18	18	219	12	231
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	4	4	4	4	4	4	4	4	4	4	4	4	47	5	51
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	3	3	3	3	3	3	3	3	3	3	3	3	33	4	37
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	1	1	1	1	1	1	1	1	1	1	1	1	15	1	16
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	10	9	10	10	10	10	10	10	9	10	9	10	115	12	127
25	675.7 Miscellaneous Expenses	24	22	24	24	24	24	25	24	24	25	24	24	287	17	304
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	133	121	135	134	134	132	136	135	131	136	131	134	1,594	142	1,735

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 0f 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	189	181	197	196	193	191	193	193	191	195	188	191	2,298	178	2,476
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	47	45	49	49	48	48	48	48	48	49	47	48	574	17	591
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	3	3	3	3	3	3	3	3	3	3	3	3	39	5	44
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	9	8	9	9	9	9	9	9	9	9	9	9	105	23	128
9	631.8	Contractual Services - Eng.	1	1	2	2	1	1	1	1	1	1	1	1	18	0	18
10	632.8	Contractual Services - Acct.	8	7	8	8	8	8	8	8	8	8	8	8	94	0	94
11	633.8	Contractual Services - Legal	5	4	5	5	5	5	5	5	5	5	5	5	56	0	56
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	12	11	12	12	12	12	12	12	12	12	12	12	145	68	213
14	641.8	Rental of Real Building/Real Property	7	7	7	7	7	7	7	7	7	7	7	7	84	13	97
15	642.8	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	2	6
16	650.8	Transportation Expense	3	3	4	3	3	3	3	3	3	3	3	3	41	2	43
17	656.8	Insurance - Vehicle	5	5	5	5	5	5	5	5	5	5	5	5	64	0	64
18	657.8	Insurance - General Liability	11	10	11	11	11	11	11	11	11	11	11	11	132	27	159
19	658.8	Insurance - Workman's Comp (2)	3	3	3	3	3	3	3	3	3	3	3	3	39	0	40
20	659.8	Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
21	660.8	Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	14	13	27
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	32	31	33	33	33	32	33	33	32	33	32	32	387	0	387
23	667.8	Reg. Comm. Exp. - Other	3	2	3	3	3	3	3	3	3	3	3	3	31	0	31
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	53	51	56	55	55	54	54	55	54	55	53	54	649	75	724
26		**TOTAL WATER ALLOCATED A & G EXPENSES**	394	378	410	409	403	398	402	402	397	406	391	397	4,788	424	5,212

760

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross [illegible] due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 of 9
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	7,488	440	(329)	7,598	0	77	40	0	0	362	479	8,078
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	1,859	40	0	1,899	0	19	10	0	0	0	29	1,928
4	610.1-.8 Purchased Water	11,140	0	0	11,140	0	0	0	0	(886)	0	(886)	10,254
5	615.1-.8 Purchased Power	46	0	(4)	42	0	5	0	0	0	0	5	47
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.8 Materials & Supplies	770	15	(16)	770	0	9	13	5	0	0	27	797
9	631.1-.8 Contractual Services - Eng.	19	0	(2)	18	0	0	0	0	0	0	0	18
10	632.1-.8 Contractual Services - Acct.	101	2	(10)	94	0	0	0	0	0	0	0	94
11	633.1-.8 Contractual Services - Legal	61	1	(6)	56	0	0	0	0	0	0	0	56
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	599	12	(15)	595	0	24	44	53	0	0	121	716
14	641.1-.8 Rental of Real Building/Real Property	91	2	(9)	84	0	13	0	0	0	0	13	97
15	642.1-.8 Rental of Equipment	5	0	(1)	5	0	2	0	0	0	0	2	7
16	650.1-.8 Transportation Expense	308	6	(8)	308	0	6	0	0	0	0	6	312
17	656.1-.8 Insurance - Vehicle	69	1	(7)	64	0	0	0	0	0	0	0	64
18	657.1-.8 Insurance - General Liability	143	3	(14)	132	0	27	0	0	0	0	27	159
19	658.1-.8 Insurance - Workman's Comp (2)	134	(4)	0	130	0	1	0	0	0	0	1	132
20	659.1-.8 Insurance - Other	14	0	(1)	13	0	0	0	0	0	0	0	13
21	660.1-.8 Advertising Expense	15	0	(1)	14	0	0	13	0	0	0	13	27
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	256	0	131	387	0	0	0	0	0	0	0	387
23	667.1-.8 Reg. Comm. Exp. - Other	34	0	(3)	31	0	0	0	0	0	0	0	31
24	670.1-.8 Bad Debt Expense	124	0	(9)	115	0	12	0	0	0	0	12	127
25	675.1-.8 Miscellaneous Expenses	1,131	22	(97)	1,056	0	43	48	0	0	0	91	1,147
26	TOTAL WATER O & M EXPENSES	24,409	540	(400)	24,549	0	241	168	58	(886)	362	(57)	24,491

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No.	and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	4,179	245	0	4,425	0	0	0	0	0	211	211	4,636
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	1,038	68	0	1,106	0	0	0	0	0	0	0	1,106
4	610.1-.6	Purchased Water	11,140	0	0	11,140	0	0	0	0	(886)	0	(886)	10,254
5	615.1-.6	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0
6	616.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.6	Materials & Supplies	606	12	0	618	0	0	0	0	0	0	0	618
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	441	9	(0)	450	0	0	0	53	0	0	53	503
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	1	0	(0)	1	0	0	0	0	0	0	0	1
16	650.1-.6	Transportation Expense	228	4	(0)	232	0	0	0	0	0	0	0	232
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	75	1	0	76	0	0	0	0	0	0	0	76
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	117	2	0	119	0	0	0	0	0	0	0	119
26	TOTAL WATER DIRECT O & M EXPENSES		17,825	342	0	18,167	0	0	0	53	(886)	211	(622)	17,545

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6) Marco Shores Raw Water Purchase Adjustment	(7) Add Buenaventura Lakes Common Costs	(8) Add Conservation Program Expenses	(9) Add Hurricane Preparedness/ & Lab Cost Expenses	(10) Conservation Elasticity Adjustment	(11) Add Hewitt Study Expenses	(12) Net Adjustments	(13) Total Adjusted O & M
			UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES											
1	601.7	Salaries & Wages - Employees	913	54	(91)	875	0	49	0	0	0	42	91	966
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	227	(8)	0	219	0	12	0	0	0	0	12	231
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	3	0	(0)	3	0	0	0	0	0	0	0	3
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	50	1	(5)	47	0	5	0	0	0	0	5	51
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	36	1	(3)	33	0	4	0	0	0	0	4	37
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	16	(1)	0	15	0	1	0	0	0	0	1	16
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	124	0	(9)	115	0	12	0	0	0	0	12	127
25	675.7	Miscellaneous Expenses	311	6	(30)	287	0	17	0	0	0	0	17	304
26		TOTAL WATER O & M EXPENSES	1,680	52	(139)	1,594	0	100	0	0	0	42	142	1,735

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	2,396	141	(238)	2,298	0	29	40	0	0	109	178	2,476
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	595	(21)	0	574	0	7	10	0	0	0	17	591
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	43	0	(4)	39	0	5	0	0	0	0	5	44
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	114	2	(11)	105	0	5	13	5	0	0	23	128
9	631.8	Contractual Services - Eng.	19	0	(2)	18	0	0	0	0	0	0	0	18
10	632.8	Contractual Services - Acct.	101	2	(10)	94	0	0	0	0	0	0	0	94
11	633.8	Contractual Services - Legal	61	1	(6)	56	0	0	0	0	0	0	0	56
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	157	3	(15)	145	0	24	44	0	0	0	68	213
14	641.8	Rental of Real Building/Real Property	91	2	(9)	84	0	13	0	0	0	0	13	97
15	642.8	Rental of Equipment	4	0	(0)	4	0	2	0	0	0	0	2	6
16	650.8	Transportation Expense	44	1	(4)	41	0	2	0	0	0	0	2	43
17	656.8	Insurance - Vehicle	69	1	(7)	64	0	0	0	0	0	0	0	64
18	657.8	Insurance - General Liability	143	3	(14)	132	0	27	0	0	0	0	27	159
19	658.8	Insurance - Workman's Comp (2)	43	(4)	0	39	0	0	0	0	0	0	0	40
20	659.8	Insurance - Other	14	0	(1)	13	0	0	0	0	0	0	0	13
21	660.8	Advertising Expense	15	0	(1)	14	0	0	13	0	0	0	13	27
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	256	0	131	387	0	0	0	0	0	0	0	387
23	667.8	Reg. Comm. Exp. - Other	34	0	(3)	31	0	0	0	0	0	0	0	31
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	703	14	(67)	649	0	27	48	0	0	0	75	724
26	TOTAL WATER O & M EXPENSES		4,904	146	(262)	4,788	0	141	168	5	0	109	424	5,212

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	7,487	8,078	591	7.89%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	1,860	1,928	69	3.71%
4	610.1-.8	Purchased Water	11,140	10,254	(886)	(7.95%)
5	615.1-.8	Purchased Power	46	47	1	2.18%
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	0	0	0	0.00%
8	620.1-.8	Materials & Supplies	770	797	27	3.50%
9	631.1-.8	Contractual Services - Eng.	19	18	(1)	(5.24%)
10	632.1-.8	Contractual Services - Acct.	101	94	(8)	(7.90%)
11	633.1-.8	Contractual Services - Legal	61	56	(5)	(8.19%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	598	716	118	19.72%
14	641.1-.8	Rental of Real Building/Real Property	91	97	6	6.62%
15	642.1-.8	Rental of Equipment	5	7	2	38.86%
16	650.1-.8	Transportation Expense	308	312	4	1.30%
17	656.1-.8	Insurance - Vehicle	69	64	(5)	(7.20%)
18	657.1-.8	Insurance - General Liability	143	159	16	11.21%
19	658.1-.8	Insurance - Workman's Comp	134	132	(3)	(2.24%)
20	659.1-.8	Insurance - Other	14	13	(1)	(7.05%)
21	660.1-.8	Advertising Expense	15	27	12	77.60%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	256	387	131	51.10%
23	667.1-.8	Reg. Comm. Exp. - Other	34	31	(3)	(8.72%)
24	670.1-.8	Bad Debt Expense	124	127	3	2.42%
25	675.1-.8	Miscellaneous Expenses	1,131	1,147	16	1.41%
26		**TOTAL WATER O & M EXPENSES**	24,409	24,491	84	0.34%
27		**TOTAL (LESS ACCTS 666 & 667)**	24,118	24,073	(44)	(0.18%)

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6	Salaries & Wages - Employees	4,179	4,636	457	10.94%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	1,038	1,106	68	6.55%
4	610.1-.6	Purchased Water	11,140	10,254	(886)	(7.95%)
5	615.1-.6	Purchased Power	0	0	0	0.00%
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	0	0	0	0.00%
8	620.1-.6	Materials & Supplies	606	618	12	1.98%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	441	503	62	14.06%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	1	1	0	0.00%
16	650.1-.6	Transportation Expense	228	232	4	1.75%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	75	76	1	1.33%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	117	119	2	1.71%
26	**TOTAL WATER O & M EXPENSES**		17,825	17,545	(280)	(1.57%)
27	**TOTAL (LESS ACCTS 666 & 667)**		17,825	17,545	(280)	(1.57%)

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.7	Salaries & Wages - Employees	913	966	53	5.81%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	227	231	4	1.76%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	3	3	0	0.00%
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	50	51	1	1.98%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	36	37	1	2.80%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	16	16	(1)	(6.12%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	124	127	3	2.42%
25	675.7	Miscellaneous Expenses	311	304	(7)	(2.25%)
26	**TOTAL WATER O & M EXPENSES**		1,680	1,735	54	3.21%
27	**TOTAL (LESS ACCTS 666 & 667)**		1,680	1,735	54	3.21%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.8	Salaries & Wages - Employees	2,396	2,476	80	3.34%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	595	591	(4)	(0.67%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	43	44	1	2.34%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	114	128	14	12.28%
9	631.8	Contractual Services - Eng.	19	18	(1)	(5.24%)
10	632.8	Contractual Services - Acct.	101	94	(8)	(7.90%)
11	633.8	Contractual Services - Legal	61	56	(5)	(8.19%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	157	213	56	35.57%
14	641.8	Rental of Real Building/Real Property	91	97	6	6.62%
15	642.8	Rental of Equipment	4	6	2	48.24%
16	650.8	Transportation Expense	44	43	(1)	(2.26%)
17	656.8	Insurance - Vehicle	69	64	(5)	(7.20%)
18	657.8	Insurance - General Liability	143	159	16	11.21%
19	658.8	Insurance - Workman's Comp	43	40	(3)	(7.00%)
20	659.8	Insurance - Other	14	13	(1)	(7.05%)
21	660.8	Advertising Expense	15	27	12	77.60%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	256	387	131	51.10%
23	667.8	Reg. Comm. Exp. - Other	34	31	(3)	(8.72%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	703	724	21	2.99%
26	**TOTAL WATER O & M EXPENSES**		4,904	5,212	308	6.28%
27	**TOTAL (LESS ACCTS 666 & 667)**		4,613	4,793	180	3.90%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					

Line No.	Amortization of Rate Case Expense:		(A) Total FPSC Filed	(B) Water
46				
47				
48				
49	Prior Unamortized Rate Case Expense			
50	Charlotte	N/A	$2,653	2
51	Marco Island	Docket No. 920655-WS	$106,820	73
52	GIGA	Docket No. 920199-WS	$677,601	460
53	Lehigh	Docket No. 911188-WS	$67,100	46
54			854,174	580
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	676
57	Uniform Rate Investigation (See page 2 for detail)		432,089	293
58			1,427,241	969
59	Total Projected Rate Case Expense		2,281,415	1,549
60	Annual Amortization		$570,354	$387
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	85
64	% of Total		100.000000%	0.067917%
65				

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,226	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	80	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)
	Maintenance projects greater than 2% of test year revenues per system		
Line No.	Date	Description	Total Water Cost	How often to repeat
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

Line No.	Allocated Items	Allocation Basis	Recap Schedules
10			
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

Line No.	Allocated Items	Allocation Basis	Recap Schedules
28			
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1		INTANGIBLE PLANT									
2	301.1	Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1	Franchise	401	40	2.50%	10	0	10	0.00%	0	10
4	339.1	Other Plant & Misc.	182	25	4.00%	7	0	7	0.00%	0	7
5		SOURCE OF SUPPLY & PUMPING									
6	303.2	Land & Land Rights	1,771	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	(1)	33	3.03%	0	0	0	0.00%	0	0
8	305.2	Collect. & Impound.	0	50	2.00%	0	0	0	0.00%	0	0
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	(0)	30	3.33%	0	0	0	0.00%	0	0
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	0	35	2.86%	0	0	0	0.00%	0	0
13	310.2	Power Generation Equpi.	0	20	5.00%	0	0	0	0.00%	0	0
14	311.2	Pumping Equipment	0	20	5.00%	0	0	0	0.00%	0	0
15	339.2	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	1	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
19	320.3	Water Treatment Equip.	1,011	22	4.55%	46	0	46	0.00%	0	46
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	204	25	4.00%	8	0	8	0.00%	0	8
22		TRANSMISSION & DISTRIBUTION									
23	303.4	Land & Land Rights	2	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	1	33	3.03%	0	0	0	0.00%	0	0
25	330.4	Distr. Reservoirs	7,003	37	2.70%	189	0	189	0.00%	0	189
26	331.4	Transmission & Distribution	17,787	43	2.33%	414	0	414	3.00%	12	402
27	333.4	Services	946	40	2.50%	24	0	24	0.00%	0	24
28	334.4	Meters & Meter Installation	6,065	20	5.00%	303	0	303	0.00%	0	303
29	335.4	Hydrants	159	45	2.22%	4	0	4	0.00%	0	4
30	339.4	Other Plant & Misc.	129	25	4.00%	5	0	5	0.00%	0	5
31		GENERAL PLANT									
32	303.5	Land & Land Rights	243	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	2,475	40	2.50%	62	0	62	0.00%	0	62
34	340.5	Office Furniture & Equipment	1,530	15	6.67%	102	0	102	0.00%	0	102
35	340.51	Computer Equipment	4,072	6	16.67%	679	0	679	0.00%	0	679
36	341.5	Transportation Equipment	2,349	6	16.67%	392	0	392	0.00%	0	392
37	342.5	Stores Equipment	22	18	5.56%	1	0	1	0.00%	0	1
38	343.5	Tools, Shop & Garage	853	16	6.25%	53	0	53	0.00%	0	53
39	344.5	Laboratory Equipment	773	15	6.67%	52	0	52	0.00%	0	52
40	345.5	Power Operated Equipment	977	12	8.33%	81	0	81	0.00%	0	81
41	346.5	Communication Equipment	443	10	10.00%	44	0	44	0.00%	0	44
42	347.5	Miscellaneous Equipment	199	15	6.67%	13	0	13	0.00%	0	13
43	348.5	Other Tangible Plant	375	10	10.00%	37	0	37	0.00%	0	37
44		INTANGIBLE PLANT	583		2.92%	17	0	17	0.00%	0	17
45		SUPPLY & PUMPING	1,770		0.00%	0	0	0	0.00%	0	0
46		WATER TREATMENT PLANT	1,216		4.44%	54	0	54	0.00%	0	54
47		TRANSMISSION & DISTRIBUTION	32,091		2.93%	939	0	939	1.28%	12	927
48		GENERAL PLANT	14,311		10.59%	1,516	0	1,516	0.00%	0	1,516
49		TOTAL DEPRECIATION EXPENSE	49,970		5.05%	2,526	0	2,526	0.48%	12	2,514
50		LESS: AMORTIZATION OF CIAC				(18)	0	(18)		0	(18)
51		NET DEPRECIATION EXPENSE - WATER				2,508	0	2,508		12	2,496

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

6/16/95 9:26 AM B13W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	2.96%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	157	2.34%	4	0	4	0.00%	0	4
3	Meter Installation Fees	283	5.00%	14	0	14	0.00%	0	14
4	Contributed Lines	0	2.34%	0	0	0	1.28%	0	0
5	Contributed Property Other Than Lines	0	2.98%	0	0	0	0.00%	0	0
6	Service Installation Fees	0	2.54%	0	0	0	0.00%	0	0
7	TOTAL WATER CIAC AMORT. EXP.	440		18	0	18		0	18

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	(1)	0	0.00%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	(0)	0	0.00%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	0	0	0.00%
8	310.2 Power Generation Equipment	0	0	0.00%
9	311.2 Pumping Equipment	0	0	0.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	0	0	0.00%
12	320.3 Water Treatment Equipment	1,011	46	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	204	8	3.93%
15	330.4 Distribution Reservoirs	7,003	189	2.70%
16	**COMPOSITE RATE**	8,216	243	2.96%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	1	0	0.00%
19	331.4 Transmission & Distribution	17,787	414	2.33%
20	335.4 Hydrants	159	4	2.52%
21	339.4 Other Plant & Miscellaneous	129	5	3.88%
22	**COMPOSITE RATE**	18,075	423	2.34%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	6,065	303	5.00%
25	**COMPOSITE RATE**	6,065	303	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	946	24	2.54%
28	**COMPOSITE RATE**	946	24	2.54%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	8,216	243	2.96%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	18,075	423	2.34%
32	Meter Installation Fees (Line 25)	6,065	303	5.00%
33	Service Installation Fees (Line 28)	946	24	2.54%
34	**COMPOSITE RATE**	33,302	993	2.98%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

6/16/95 10:12 AM B13W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	734	0	734	B-4(W)	
2	PAYROLL TAXES: (8.0%)	608	38	646	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL PAYROLL TAXES	608	38	646		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	1,192	0	1,192		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,192	0	1,192		
10	Non-used & Useful Percent			1.07%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(13)	(13)		
12	TOTAL USED & USEFUL REAL EST. TAXES	1,192	(13)	1,179		
13	OTHER:	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	TOTAL OTHER	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME)	2,534	25	2,560		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1996 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	16,319	0	16,319	B-4(W)
3	Less:				
4	O & M Expenses	24,549	(57)	24,491	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	2,496	0	2,496	B-13(W)
6	Amortization	200	0	200	B-18(W), A-21(S)
7	Taxes Other Than Income	2,534	25	2,560	B-15(W)
8	Pre-Tax Operating Expenses	29,779	(32)	29,747	
9	**PRE-TAX OPERATING INCOME**	(13,460)	32	(13,428)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(13,460)	32	(13,428)	
12	Less:				
13	Interest Expense:				
14	Rate Base	41,069	(6,381)	34,688	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	2,173	(338)	1,835	C-3
17	Net Taxable Income (L11 - L16)	(15,633)	370	(15,263)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(6,030)	143	(5,888)	
20	Less:				
21	Parent Debt Adjustment	74	0	74	C-1(W)
22	Investment Tax Credit	11	0	11	C-7(W)
23	**TOTAL INCOME TAXES**	(6,115)	143	(5,972)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Orange / Lake Conway Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	8,037			A-20 (W)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	201	0	201		
4	Non-Used & Useful Amort. Exp.	(1)	0	(1)	From Below	
5	**NET AMORTIZATION EXPENSE**	200	0	200		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	201	0	201	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.48%	0.00%	0.48%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	(1)	0	(1)		To Above

Note: May not cross foot due to rounding.

THIS PAGE INTENTIONALLY LEFT BLANK

SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant In Service	222,374	0	222,374	A-5 (W)
2	Utility Land & Land Rights	4,663	0	4,663	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(95,484)	0	(95,484)	A-9 (W)
6	CIAC	(64,408)	(174)	(64,582)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	34,342	0	34,342	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(2,114)	0	(2,114)	Vol. II
13	Deferred Taxes	(1,881)	0	(1,881)	C-7 (W)
14	Working Capital Allowance	12,243	0	12,243	A-17 (W)
15	Other	0	0	0	A-21(W)
16	TOTAL WATER RATE BASE	109,736	(174)	109,562	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	**F. CIAC:**			A-12 (W)
40	1. Transfer Unclaimed Refunds to CIAC	(174)	(174)	
41				
42	2.			
43		0	0	
44				
45		(174)	(174)	
46				
47	**SUBTOTAL**	(174)	(174)	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	H. ACQUISITION ADJUSTMENT			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	J. ADVANCES FOR CONSTRUCTION			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	K. DEFERRED TAXES			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	L. WORKING CAPITAL ALLOWANCE			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	M. OTHER			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	TOTAL WATER RATE BASE ADJUSTMENTS	(174)	(174)	

6/15/95 8:22 AM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 850495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		173,499
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		1,695
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		1,695
15	**12/31/92 Balance**		175,194
16			
17			
18	1993 Additions		0
19	1993 Retirements		500
20	1993 Adjustments	General Plant Allocation True-up	1,967
21	1993 Net Additions		1,467
22	**12/31/93 Balance**		176,661
23			
24			
25	1994 Additions		18,350
26	1994 Retirements		1,259
27	1994 Adjustments		0
28	1994 Net Additions		17,090
29	**12/31/94 Balance**		193,752
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(340)
32	1995 Additions		33,396
33	1995 Retirements		1,668
34	1995 Adjustments		0
35	1995 Net Additions		31,728
36	**12/31/95 Balance**		225,139
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(3,176)
39	1996 Additions		9,265
40	1996 Retirements		36
41	1996 Adjustments		0
42	1996 Net Additions		9,249
43	**12/31/96 Balance**		231,209

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions 12/31/95 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	2,108	0	0	0	2,108	0	2,108	2,108	0	2,108
4	339.1 Other Plant & Miscellaneous	744	0	0	0	744	0	744	744	0	744
5	SOURCE OF SUPPLY & PUMPING										
6	303.2 Land & Land Rights	79	0	0	0	79	0	79	79	0	79
7	304.2 Structures & Improvements	15,872	0	0	0	15,872	0	15,872	15,872	0	15,872
8	305.2 Collecting & Impounding reservoirs	6,708	0	0	0	6,708	0	6,708	6,708	0	6,708
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,028	0	0	0	2,028	0	2,028	2,028	0	2,028
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	868	0	0	0	868	0	868	868	0	868
13	310.2 Power Generation Equipment	30	0	0	0	30	0	30	30	0	30
14	311.2 Pumping Equipment	14,767	0	0	0	14,767	0	14,767	14,767	0	14,767
15	339.2 Other Plant & Miscellaneous	(36)	0	0	0	(36)	0	(36)	(36)	0	(36)
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	3,774	0	0	0	3,774	0	3,774	3,774	0	3,774
18	304.3 Structures & Improvements	1,755	0	0	0	1,755	0	1,755	1,755	0	1,755
19	320.3 Water Treatment Equipment	33,501	0	0	0	33,501	0	33,501	33,501	0	33,501
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1,351	0	1,351	1,351	0	1,351	676	0	676
22	TRANSMISSION & DISTRIBUTION										
23	303.4 Land & Land Rights	5	0	0	0	5	0	5	5	0	5
24	304.4 Structures & Improvements	618	0	0	0	618	0	618	618	0	618
25	330.4 Distribution Reservoirs	3,936	0	0	0	3,936	0	3,936	3,936	0	3,936
26	331.4 Transmission & Distribution	47,597	0	0	0	47,597	0	47,597	47,597	0	47,597
27	333.4 Services	11,616	1,261	0	1,261	12,877	0	12,877	12,246	0	12,246
28	334.4 Meters & Meter Installation	24,945	2,366	0	2,366	27,310	0	27,310	26,127	0	26,127
29	335.4 Hydrants	5,765	0	0	0	5,765	0	5,765	5,765	0	5,765
30	339.4 Other Plant & Miscellaneous	389	0	0	0	389	0	389	389	0	389
31	GENERAL PLANT										
32	303.5 Land & Land Rights	805	0	0	0	805	0	805	805	0	805
33	304.5 Structures & Improvements	8,190	69	(36)	33	8,223	0	8,223	8,212	0	8,212
34	340.5 Office Furniture & Equipment	5,075	0	0	0	5,075	0	5,075	5,075	0	5,075
35	340.51 Computer Equipment	11,957	2,565	0	2,565	14,522	0	14,522	13,510	0	13,510
36	341.5 Transportation Equipment	7,585	345	0	345	7,930	0	7,930	7,794	0	7,794
37	342.5 Stores Equipment	73	0	0	0	73	0	73	73	0	73
38	343.5 Tools, Shop & Garage Equipment	2,766	104	0	104	2,870	0	2,870	2,829	0	2,829
39	344.5 Laboratory Equipment	2,516	81	0	81	2,597	0	2,597	2,565	0	2,565
40	345.5 Power Operated Equipment	2,548	1,143	0	1,143	3,691	0	3,691	3,240	0	3,240
41	346.5 Communication Equipment	1,470	0	0	0	1,470	0	1,470	1,470	0	1,470
42	347.5 Miscellaneous Equipment	661	0	0	0	661	0	661	661	0	661
43	348.5 Other Tangible Plant	1,244	0	0	0	1,244	0	1,244	1,244	0	1,244
44	INTANGIBLE PLANT	2,852	0	0	0	2,852	0	2,852	2,852	0	2,852
45	SUPPLY & PUMPING	40,316	0	0	0	40,316	0	40,316	40,316	0	40,316
46	WATER TREATMENT PLANT	39,030	1,351	0	1,351	40,381	0	40,381	39,705	0	39,705
47	TRANSMISSION & DISTRIBUTION	94,871	3,627	0	3,627	98,497	0	98,497	96,684	0	96,684
48	GENERAL PLANT	44,892	4,307	(36)	4,271	49,163	0	49,163	47,479	0	47,479
49	TOTAL PLANT IN SERVICE	221,961	9,285	(36)	9,249	231,209	0	231,209	227,037	0	227,037
50	LAND & LAND RIGHTS	4,663	0	0	0	4,663	0	4,663	4,663	0	4,663
51	TOTAL PIS LESS LAND	217,297	9,285	(36)	9,249	226,546	0	226,546	222,374	0	222,374

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Avg [ ] 13 Month Avg. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	2,108	2,108	2,108	2,108	2,108	2,108	2,108	2,108	2,108	2,108	2,108	2,108	2,108	0	2,108
4	339.1 Other Plant & Miscellaneous	744	744	744	744	744	744	744	744	744	744	744	744	744	0	744
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	79	79	79	79	79	79	79	79	79	79	79	79	79	0	79
7	304.2 Structures & Improvements	15,872	15,872	15,872	15,872	15,872	15,872	15,872	15,872	15,872	15,872	15,872	15,872	15,872	0	15,872
8	305.2 Collecting & Impounding reservoirs	6,708	6,708	6,708	6,708	6,708	6,708	6,708	6,708	6,708	6,708	6,708	6,708	6,708	0	6,708
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	0	2,028
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	868	868	868	868	868	868	868	868	868	868	868	868	868	0	868
13	310.2 Power Generation Equipment	30	30	30	30	30	30	30	30	30	30	30	30	30	0	30
14	311.2 Pumping Equipment	14,767	14,767	14,767	14,767	14,767	14,767	14,767	14,767	14,767	14,767	14,767	14,767	14,767	0	14,767
15	339.2 Other Plant & Miscellaneous	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	0	(36)
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	0	3,774
18	304.3 Structures & Improvements	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	0	1,755
19	320.3 Water Treatment Equipment	33,501	33,501	33,501	33,501	33,501	33,501	33,501	33,501	33,501	33,501	33,501	33,501	33,501	0	33,501
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	113	225	338	450	563	676	788	901	1,013	1,126	1,238	1,351	1,351	676
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	5	5	5	5	5	5	5	5	5	5	5	5	5	0	5
24	304.4 Structures & Improvements	618	618	618	618	618	618	618	618	618	618	618	618	618	0	618
25	330.4 Distribution Reservoirs	3,936	3,936	3,936	3,936	3,936	3,936	3,936	3,936	3,936	3,936	3,936	3,936	3,936	0	3,936
26	331.4 Transmission & Distribution	47,597	47,597	47,597	47,597	47,597	47,597	47,597	47,597	47,597	47,597	47,597	47,597	47,597	0	47,597
27	333.4 Services	11,616	11,721	11,826	11,931	12,036	12,141	12,246	12,352	12,457	12,562	12,667	12,772	12,877	1,261	12,246
28	334.4 Meters & Meter Installation	24,945	25,142	25,339	25,536	25,733	25,930	26,127	26,325	26,522	26,719	26,916	27,113	27,310	2,366	26,127
29	335.4 Hydrants	5,765	5,765	5,765	5,765	5,765	5,765	5,765	5,765	5,765	5,765	5,765	5,765	5,765	0	5,765
30	339.4 Other Plant & Miscellaneous	389	389	389	389	389	389	389	389	389	389	389	389	389	0	389
31	GENERAL PLANT															
32	303.5 Land & Land Rights	805	805	805	805	805	805	805	805	805	805	805	805	805	0	805
33	304.5 Structures & Improvements	8,190	8,217	8,220	8,225	8,226	8,227	8,199	8,199	8,200	8,206	8,212	8,218	8,223	33	8,212
34	340.5 Office Furniture & Equipment	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	0	5,075
35	340.51 Computer Equipment	11,957	12,975	13,053	13,263	13,305	13,347	13,596	13,638	13,680	13,689	14,092	14,313	14,522	2,565	13,510
36	341.5 Transportation Equipment	7,585	7,722	7,733	7,761	7,767	7,772	7,806	7,811	7,817	7,845	7,872	7,902	7,930	345	7,794
37	342.5 Stores Equipment	73	73	73	73	73	73	73	73	73	73	73	73	73	0	73
38	343.5 Tools, Shop & Garage Equipment	2,766	2,807	2,810	2,819	2,821	2,822	2,832	2,834	2,836	2,844	2,852	2,861	2,870	104	2,829
39	344.5 Laboratory Equipment	2,516	2,548	2,551	2,557	2,559	2,560	2,568	2,569	2,571	2,577	2,584	2,591	2,597	81	2,565
40	345.5 Power Operated Equipment	2,548	3,001	3,036	3,130	3,149	3,167	3,278	3,297	3,315	3,409	3,499	3,597	3,691	1,143	3,240
41	346.5 Communication Equipment	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	0	1,470
42	347.5 Miscellaneous Equipment	661	661	661	661	661	661	661	661	661	661	661	661	661	0	661
43	348.5 Other Tangible Plant	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	0	1,244
44	INTANGIBLE PLANT	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	0	2,852
45	SUPPLY & PUMPING	40,316	40,316	40,316	40,316	40,316	40,316	40,316	40,316	40,316	40,316	40,316	40,316	40,316	0	40,316
46	WATER TREATMENT PLANT	39,030	39,142	39,255	39,368	39,480	39,593	39,705	39,818	39,931	40,043	40,156	40,268	40,381	1,351	39,705
47	TRANSMISSION & DISTRIBUTION	94,871	95,173	95,475	95,777	96,079	96,382	96,684	96,986	97,288	97,591	97,893	98,195	98,497	3,627	96,684
48	GENERAL PLANT	44,892	46,600	46,732	47,084	47,155	47,225	47,607	47,677	47,747	48,100	48,440	48,810	49,163	4,271	47,479
49	TOTAL PLANT IN SERVICE	221,961	224,084	224,631	225,398	225,883	226,368	227,165	227,650	228,135	229,902	229,657	230,442	231,209	9,249	227,037
50	LAND & LAND RIGHTS	4,663	4,663	4,663	4,663	4,663	4,663	4,663	4,663	4,663	4,663	4,663	4,663	4,663	0	4,663
51	TOTAL PIS LESS LAND	217,297	219,421	219,967	220,734	221,219	221,704	222,501	222,986	223,472	224,239	224,994	225,779	226,546	9,249	222,374

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	113	113	113	113	113	113	113	113	113	113	113	113	1,351	676
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	105	105	105	105	105	105	105	105	105	105	105	105	1,261	630
28	334.4 Meters & Meter Installation	197	197	197	197	197	197	197	197	197	197	197	197	2,366	1,183
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	27	2	6	1	1	(29)	1	1	6	5	6	6	33	23
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	1,017	78	210	42	42	249	42	42	210	203	221	210	2,565	1,553
36	341.5 Transportation Equipment	137	11	28	6	6	33	6	6	28	27	30	28	345	209
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	41	3	8	2	2	10	2	2	8	8	9	8	104	63
39	344.5 Laboratory Equipment	32	2	7	1	1	8	1	1	7	6	7	7	81	49
40	345.5 Power Operated Equipment	453	35	93	19	19	111	19	19	93	90	98	93	1,143	692
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	113	113	113	113	113	113	113	113	113	113	113	113	1,351	676
47	TRANSMISSION & DISTRIBUTION	302	302	302	302	302	302	302	302	302	302	302	302	3,627	1,813
48	GENERAL PLANT	1,708	132	352	70	70	382	70	70	352	340	370	352	4,271	2,589
49	TOTAL NET ADDITIONS	2,123	547	767	485	485	797	485	485	767	755	785	767	9,249	5,078
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	2,123	547	767	485	485	797	485	485	767	755	785	767	9,249	5,078

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	113	113	113	113	113	113	113	113	113	113	113	113	1,351	676
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	105	105	105	105	105	105	105	105	105	105	105	105	1,261	630
28	334.4 Meters & Meter Installation	197	197	197	197	197	197	197	197	197	197	197	197	2,368	1,183
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	27	2	6	1	1	7	1	1	6	5	6	6	69	42
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	1,017	78	210	42	42	249	42	42	210	203	221	210	2,565	1,553
36	341.5 Transportation Equipment	137	11	28	6	6	33	6	6	28	27	30	28	345	209
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	41	3	8	2	2	10	2	2	8	8	9	8	104	63
39	344.5 Laboratory Equipment	32	2	7	1	1	8	1	1	7	6	7	7	81	49
40	345.5 Power Operated Equipment	453	35	93	19	19	111	19	19	93	90	98	93	1,143	692
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	113	113	113	113	113	113	113	113	113	113	113	113	1,351	676
47	TRANSMISSION & DISTRIBUTION	302	302	302	302	302	302	302	302	302	302	302	302	3,627	1,813
48	GENERAL PLANT	1,708	132	352	70	70	418	70	70	352	340	370	352	4,307	2,608
49	TOTAL GROSS ADDITIONS	2,123	547	767	485	485	833	485	485	767	755	785	767	9,285	5,097
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	2,123	547	767	485	485	833	485	485	767	755	785	767	9,285	5,097

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	36	0	0	0	0	0	0	36	19
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	36	0	0	0	0	0	0	36	19
49	TOTAL RETIREMENTS	0	0	0	0	0	36	0	0	0	0	0	0	36	19
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	0	0	0	0	0	36	0	0	0	0	0	0	36	19

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	2,108	0.00%	0
4	339.1 Other Plant & Miscellaneous	744	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	79	0.00%	0
7	304.2 Structures & Improvements	15,872	0.00%	0
8	305.2 Collecting & Impounding reservoirs	6,708	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	2,028	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	868	0.00%	0
13	310.2 Power Generation Equipment	30	0.00%	0
14	311.2 Pumping Equipment	14,767	0.00%	0
15	339.2 Other Plant & Miscellaneous	(36)	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	3,774	0.00%	0
18	304.3 Structures & Improvements	1,755	0.00%	0
19	320.3 Water Treatment Equipment	33,501	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	676	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	5	0.00%	0
24	304.4 Structures & Improvements	618	0.00%	0
25	330.4 Distribution Reservoirs	3,936	0.00%	0
26	331.4 Transmission & Distribution	47,597	0.00%	0
27	333.4 Services	12,246	0.00%	0
28	334.4 Meters & Meter Installation	26,127	0.00%	0
29	335.4 Hydrants	5,765	0.00%	0
30	339.4 Other Plant & Miscellaneous	389	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	805	0.00%	0
33	304.5 Structures & Improvements	8,212	0.00%	0
34	340.5 Office Furniture & Equipment	5,075	0.00%	0
35	340.51 Computer Equipment	13,510	0.00%	0
36	341.5 Transportation Equipment	7,794	0.00%	0
37	342.5 Stores Equipment	73	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	2,829	0.00%	0
39	344.5 Laboratory Equipment	2,565	0.00%	0
40	345.5 Power Operated Equipment	3,240	0.00%	0
41	346.5 Communication Equipment	1,470	0.00%	0
42	347.5 Miscellaneous Equipment	661	0.00%	0
43	348.5 Other Tangible Plant	1,244	0.00%	0
44	**INTANGIBLE PLANT**	2,852	0.00%	0
45	**SUPPLY & PUMPING**	40,316	0.00%	0
46	**WATER TREATMENT PLANT**	39,705	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	96,684	0.00%	0
48	**GENERAL PLANT**	47,479	0.00%	0
49	**TOTAL PLANT IN SERVICE**	227,037	0.00%	0
50	**LAND & LAND RIGHTS**	4,663	0.00%	0
51	**TOTAL PIS LESS LAND**	222,374	0.00%	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

	(1)	(2)	(3)	(4)	
		AVERAGE 1996 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	0	0	0	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	0	0	0	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	TOTAL WATER NON-USED & USEFUL	0	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-6 (W)
Page 1 of 2
Preparer: Kimbell

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		63,662
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		7,520
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		7,520
15	12/31/92 Balance		71,182
16			
17			
18	1993 Additions		7,529
19	1993 Retirements		500
20	1993 Adjustments	General Plant Allocation True-up	(3,045)
21	1993 Net Additions		3,984
22	12/31/93 Balance		75,166
23			
24			
25	1994 Additions		8,610
26	1994 Retirements		1,259
27	1994 Adjustments		0
28	1994 Net Additions		7,351
29	12/31/94 Balance		82,516
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(151)
32	1995 Additions		10,138
33	1995 Retirements		1,668
34	1995 Adjustments		0
35	1995 Net Additions		8,470
36	12/31/95 Balance		90,835
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(810)
39	1996 Additions		11,156
40	1996 Retirements		36
41	1996 Adjustments		0
42	1996 Net Additions		11,120
43	12/31/96 Balance		101,045

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	902	53	955	0	955	929	0	929
4	339.1 Other Plant & Miscellaneous	399	30	429	0	429	414	0	414
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	8,350	481	8,831	0	8,831	8,591	0	8,591
8	305.2 Collecting & Impounding reservoirs	3,069	134	3,203	0	3,203	3,136	0	3,136
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,107	68	1,175	0	1,175	1,141	0	1,141
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	403	25	428	0	428	416	0	416
13	310.2 Power Generation Equipment	12	2	14	0	14	13	0	13
14	311.2 Pumping Equipment	6,543	738	7,281	0	7,281	6,912	0	6,912
15	339.2 Other Plant & Miscellaneous	(10)	(1)	(11)	0	(11)	(11)	0	(11)
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	456	53	509	0	509	483	0	483
19	320.3 Water Treatment Equipment	7,139	1,524	8,663	0	8,663	7,901	0	7,901
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	27	27	0	27	14	0	14
22	TRANSMISSION & DISTRIBUTION								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	347	19	366	0	366	356	0	356
25	330.4 Distribution Reservoirs	601	106	707	0	707	654	0	654
26	331.4 Transmission & Distribution	18,177	1,109	19,286	0	19,286	18,732	0	18,732
27	333.4 Services	3,674	306	3,980	0	3,980	3,827	0	3,827
28	334.4 Meters & Meter Installation	15,238	1,306	16,544	0	16,544	15,891	0	15,891
29	335.4 Hydrants	2,002	128	2,130	0	2,130	2,066	0	2,066
30	339.4 Other Plant & Miscellaneous	132	16	148	0	148	140	0	140
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,851	169	2,020	0	2,020	1,934	0	1,934
34	340.5 Office Furniture & Equipment	2,339	339	2,678	0	2,678	2,509	0	2,509
35	340.51 Computer Equipment	5,491	2,252	7,743	0	7,743	6,617	0	6,617
36	341.5 Transportation Equipment	5,603	1,299	6,902	0	6,902	6,253	0	6,253
37	342.5 Stores Equipment	25	4	29	0	29	27	0	27
38	343.5 Tools, Shop & Garage Equipment	1,431	177	1,608	0	1,608	1,520	0	1,520
39	*344.5 Laboratory Equipment*	372	171	543	0	543	458	0	458
40	345.5 Power Operated Equipment	2,600	270	2,870	0	2,870	2,735	0	2,735
41	346.5 Communication Equipment	687	147	834	0	834	761	0	761
42	347.5 Miscellaneous Equipment	166	44	210	0	210	188	0	188
43	348.5 Other Tangible Plant	817	124	941	0	941	880	0	880
44	INTANGIBLE PLANT	1,301	83	1,384	0	1,384	1,342	0	1,342
45	SUPPLY & PUMPING	19,474	1,447	20,921	0	20,921	20,197	0	20,197
46	WATER TREATMENT PLANT	7,595	1,604	9,199	0	9,199	8,397	0	8,397
47	TRANSMISSION & DISTRIBUTION	40,171	2,990	43,161	0	43,161	41,666	0	41,666
48	GENERAL PLANT	21,384	4,996	26,380	0	26,380	23,881	0	23,881
49	TOTAL ACCUMULATED DEPRECIATION	89,925	11,120	101,045	0	101,045	95,484	0	95,484

6/15/95 9:47 AM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	902	906	910	914	918	922	931	935	939	943	947	951	955	53	929
4	339.1 Other Plant & Miscellaneous	399	402	405	408	411	414	411	414	417	420	423	426	429	30	414
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	8,350	8,390	8,430	8,470	8,510	8,550	8,591	8,631	8,671	8,711	8,751	8,791	8,831	481	8,591
8	305.2 Collecting & Impounding reservoirs	3,069	3,080	3,091	3,102	3,113	3,124	3,137	3,148	3,159	3,170	3,181	3,192	3,203	134	3,136
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,107	1,113	1,119	1,125	1,131	1,137	1,139	1,145	1,151	1,157	1,163	1,169	1,175	68	1,141
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	403	405	407	409	411	413	416	418	420	422	424	426	428	25	416
13	310.2 Power Generation Equipment	12	12	12	12	12	12	14	14	14	14	14	14	14	2	13
14	311.2 Pumping Equipment	6,543	6,605	6,667	6,729	6,791	6,853	6,909	6,971	7,033	7,095	7,157	7,219	7,281	738	6,912
15	339.2 Other Plant & Miscellaneous	(10)	(10)	(10)	(10)	(10)	(10)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(1)	(11)
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	456	460	464	468	472	476	485	489	493	497	501	505	509	53	483
19	320.3 Water Treatment Equipment	7,139	7,266	7,393	7,520	7,647	7,774	7,901	8,028	8,155	8,282	8,409	8,536	8,663	1,524	7,901
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	2	4	6	8	10	15	17	19	21	23	25	27	27	14
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	347	349	351	353	355	357	354	358	358	360	362	364	366	19	356
25	330.4 Distribution Reservoirs	601	610	619	628	637	646	653	662	671	680	689	698	707	106	654
26	331.4 Transmission & Distribution	18,177	18,269	18,361	18,453	18,545	18,637	18,734	18,826	18,918	19,010	19,102	19,194	19,286	1,109	18,732
27	333.4 Services	3,674	3,700	3,726	3,752	3,778	3,804	3,824	3,850	3,876	3,902	3,928	3,954	3,980	306	3,827
28	334.4 Meters & Meter Installation	15,238	15,347	15,456	15,565	15,674	15,783	15,890	15,999	16,108	16,217	16,326	16,435	16,544	1,306	15,891
29	335.4 Hydrants	2,002	2,013	2,024	2,035	2,046	2,057	2,064	2,075	2,086	2,097	2,108	2,119	2,130	128	2,066
30	339.4 Other Plant & Miscellaneous	132	133	134	135	136	137	142	143	144	145	146	147	148	16	140
31	GENERAL PLANT															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,851	1,868	1,885	1,902	1,919	1,936	1,918	1,935	1,952	1,969	1,986	2,003	2,020	169	1,934
34	340.5 Office Furniture & Equipment	2,339	2,367	2,395	2,423	2,451	2,479	2,510	2,538	2,566	2,594	2,622	2,650	2,678	339	2,509
35	340.51 Computer Equipment	5,491	5,579	5,667	6,055	6,243	6,431	6,615	6,803	6,991	7,179	7,367	7,555	7,743	2,252	6,617
36	341.5 Transportation Equipment	5,603	5,711	5,819	5,927	6,035	6,143	6,254	6,362	6,470	6,578	6,686	6,794	6,902	1,299	6,253
37	342.5 Stores Equipment	25	25	25	25	25	25	29	29	29	29	29	29	29	4	27
38	343.5 Tools, Shop & Garage Equipment	1,431	1,446	1,461	1,476	1,491	1,506	1,518	1,533	1,548	1,563	1,578	1,593	1,608	177	1,520
39	344.5 Laboratory Equipment	372	386	400	414	428	442	459	473	487	501	515	529	543	171	458
40	345.5 Power Operated Equipment	2,600	2,623	2,646	2,669	2,692	2,715	2,732	2,755	2,778	2,801	2,824	2,847	2,870	270	2,735
41	346.5 Communication Equipment	687	699	711	723	735	747	762	774	786	798	810	822	834	147	761
42	347.5 Miscellaneous Equipment	166	170	174	178	182	186	186	190	194	198	202	206	210	44	188
43	348.5 Other Tangible Plant	817	827	837	847	857	867	881	891	901	911	921	931	941	124	880
44	INTANGIBLE PLANT	1,301	1,308	1,315	1,322	1,329	1,336	1,342	1,349	1,356	1,363	1,370	1,377	1,384	83	1,342
45	SUPPLY & PUMPING	19,474	19,595	19,716	19,837	19,958	20,079	20,195	20,316	20,437	20,558	20,679	20,800	20,921	1,447	20,197
46	WATER TREATMENT PLANT	7,595	7,728	7,861	7,994	8,127	8,260	8,401	8,534	8,667	8,800	8,933	9,066	9,199	1,604	8,397
47	TRANSMISSION & DISTRIBUTION	40,171	40,421	40,671	40,921	41,171	41,421	41,661	41,911	42,161	42,411	42,661	42,911	43,161	2,990	41,666
48	GENERAL PLANT	21,384	21,803	22,222	22,641	23,060	23,479	23,868	24,285	24,704	25,123	25,542	25,961	26,380	4,996	23,681
49	TOTAL WATER ACCUM. DEPR.	89,925	90,855	91,785	92,715	93,645	94,575	95,465	96,395	97,325	98,255	99,185	100,115	101,045	11,120	95,484

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	4	4	4	4	4	9	4	4	4	4	4	4	53	27
4	339.1 Other Plant & Miscellaneous	3	3	3	3	3	(3)	3	3	3	3	3	3	30	15
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	40	40	40	40	40	41	40	40	40	40	40	40	481	241
8	305.2 Collecting & Impounding reservoirs	11	11	11	11	11	13	11	11	11	11	11	11	134	67
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	6	6	6	6	6	2	6	6	6	6	6	6	68	34
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2	2	2	2	2	3	2	2	2	2	2	2	25	13
13	310.2 Power Generation Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
14	311.2 Pumping Equipment	62	62	62	62	62	56	62	62	62	62	62	62	738	369
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	(1)	0	0	0	0	0	0	(1)	(1)
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	4	4	4	4	4	9	4	4	4	4	4	4	53	27
19	320.3 Water Treatment Equipment	127	127	127	127	127	127	127	127	127	127	127	127	1,524	762
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2	2	2	2	2	5	2	2	2	2	2	2	27	14
22	**TRANSMISSION & DISTRIBUTION**														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	2	2	2	2	2	(3)	2	2	2	2	2	2	19	9
25	330.4 Distribution Reservoirs	9	9	9	9	9	7	9	9	9	9	9	9	106	53
26	331.4 Transmission & Distribution	92	92	92	92	92	97	92	92	92	92	92	92	1,109	555
27	333.4 Services	26	26	26	26	26	20	26	26	26	26	26	26	306	153
28	334.4 Meters & Meter Installation	109	109	109	109	109	107	109	109	109	109	109	109	1,306	653
29	335.4 Hydrants	11	11	11	11	11	7	11	11	11	11	11	11	128	64
30	339.4 Other Plant & Miscellaneous	1	1	1	1	1	5	1	1	1	1	1	1	16	8
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	17	17	17	17	17	(18)	17	17	17	17	17	17	169	83
34	340.5 Office Furniture & Equipment	28	28	28	28	28	31	28	28	28	28	28	28	339	170
35	340.51 Computer Equipment	188	188	188	188	188	184	188	188	188	188	188	188	2,252	1,126
36	341.5 Transportation Equipment	108	108	108	108	108	111	108	108	108	108	108	108	1,299	650
37	342.5 Stores Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
38	343.5 Tools, Shop & Garage Equipment	15	15	15	15	15	12	15	15	15	15	15	15	177	88
39	344.5 Laboratory Equipment	14	14	14	14	14	17	14	14	14	14	14	14	171	86
40	345.5 Power Operated Equipment	23	23	23	23	23	17	23	23	23	23	23	23	270	135
41	346.5 Communication Equipment	12	12	12	12	12	15	12	12	12	12	12	12	147	74
42	347.5 Miscellaneous Equipment	4	4	4	4	4	0	4	4	4	4	4	4	44	22
43	348.5 Other Tangible Plant	10	10	10	10	10	14	10	10	10	10	10	10	124	62
44	**INTANGIBLE PLANT**	7	7	7	7	7	6	7	7	7	7	7	7	83	42
45	**SUPPLY & PUMPING**	121	121	121	121	121	116	121	121	121	121	121	121	1,447	724
46	**WATER TREATMENT PLANT**	133	133	133	133	133	141	133	133	133	133	133	133	1,604	803
47	**TRANSMISSION & DISTRIBUTION**	250	250	250	250	250	240	250	250	250	250	250	250	2,990	1,495
48	**GENERAL PLANT**	419	419	419	419	419	387	419	419	419	419	419	419	4,996	2,498
49	**TOTAL NET ADDITIONS**	930	930	930	930	930	890	930	930	930	930	930	930	11,120	5,562

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	4	4	4	4	4	9	4	4	4	4	4	4	53	27
4	339.1 Other Plant & Miscellaneous	3	3	3	3	3	(3)	3	3	3	3	3	3	30	15
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	40	40	40	40	40	41	40	40	40	40	40	40	481	241
8	305.2 Collecting & Impounding reservoirs	11	11	11	11	11	13	11	11	11	11	11	11	134	67
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	6	6	6	6	6	2	6	6	6	6	6	6	68	34
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2	2	2	2	2	3	2	2	2	2	2	2	25	13
13	310.2 Power Generation Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
14	311.2 Pumping Equipment	62	62	62	62	62	56	62	62	62	62	62	62	736	369
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	(1)	0	0	0	0	0	0	(1)	(1)
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	4	4	4	4	4	9	4	4	4	4	4	4	53	27
19	320.3 Water Treatment Equipment	127	127	127	127	127	127	127	127	127	127	127	127	1,524	762
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2	2	2	2	2	5	2	2	2	2	2	2	27	14
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	2	2	2	2	2	(3)	2	2	2	2	2	2	19	9
25	330.4 Distribution Reservoirs	9	9	9	9	9	7	9	9	9	9	9	9	106	53
26	331.4 Transmission & Distribution	92	92	92	92	92	97	92	92	92	92	92	92	1,109	555
27	333.4 Services	26	26	26	26	26	20	26	26	26	26	26	26	306	153
28	334.4 Meters & Meter Installation	109	109	109	109	109	107	109	109	109	109	109	109	1,306	653
29	335.4 Hydrants	11	11	11	11	11	7	11	11	11	11	11	11	128	64
30	339.4 Other Plant & Miscellaneous	1	1	1	1	1	5	1	1	1	1	1	1	18	8
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	17	17	17	17	17	18	17	17	17	17	17	17	205	103
34	340.5 Office Furniture & Equipment	28	28	28	28	28	31	28	28	28	28	28	28	339	170
35	340.51 Computer Equipment	188	188	188	188	188	184	188	188	188	188	188	188	2,252	1,126
36	341.5 Transportation Equipment	108	108	108	108	108	111	108	108	108	108	108	108	1,299	650
37	342.5 Stores Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
38	343.5 Tools, Shop & Garage Equipment	15	15	15	15	15	12	15	15	15	15	15	15	177	88
39	344.5 Laboratory Equipment	14	14	14	14	14	17	14	14	14	14	14	14	171	86
40	345.5 Power Operated Equipment	23	23	23	23	23	17	23	23	23	23	23	23	270	135
41	346.5 Communication Equipment	12	12	12	12	12	15	12	12	12	12	12	12	147	74
42	347.5 Miscellaneous Equipment	4	4	4	4	4	0	4	4	4	4	4	4	44	22
43	348.5 Other Tangible Plant	10	10	10	10	10	14	10	10	10	10	10	10	124	62
44	INTANGIBLE PLANT	7	7	7	7	7	6	7	7	7	7	7	7	83	42
45	SUPPLY & PUMPING	121	121	121	121	121	116	121	121	121	121	121	121	1,447	724
46	WATER TREATMENT PLANT	133	133	133	133	133	141	133	133	133	133	133	133	1,604	803
47	TRANSMISSION & DISTRIBUTION	250	250	250	250	250	240	250	250	250	250	250	250	2,990	1,495
48	GENERAL PLANT	419	419	419	419	419	423	419	419	419	419	419	419	5,032	2,518
49	TOTAL GROSS ADDITIONS	930	930	930	930	930	926	930	930	930	930	930	930	11,156	5,582

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	36	0	0	0	0	0	0	36	19
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	36	0	0	0	0	0	0	36	19
49	**TOTAL RETIREMENTS**	0	0	0	0	0	36	0	0	0	0	0	0	36	19

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	929	0.00%	0
4	339.1 Other Plant & Miscellaneous	414	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	8,591	0.00%	0
8	305.2 Collecting & Impounding reservoirs	3,136	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	1,141	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	416	0.00%	0
13	310.2 Power Generation Equipment	13	0.00%	0
14	311.2 Pumping Equipment	6,912	0.00%	0
15	339.2 Other Plant & Miscellaneous	(11)	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	483	0.00%	0
19	320.3 Water Treatment Equipment	7,901	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	14	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	356	0.00%	0
25	330.4 Distribution Reservoirs	654	0.00%	0
26	331.4 Transmission & Distribution	18,732	0.00%	0
27	333.4 Services	3,827	0.00%	0
28	334.4 Meters & Meter Installation	15,891	0.00%	0
29	335.4 Hydrants	2,066	0.00%	0
30	339.4 Other Plant & Miscellaneous	140	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	1,934	0.00%	0
34	340.5 Office Furniture & Equipment	2,509	0.00%	0
35	340.51 Computer Equipment	6,617	0.00%	0
36	341.5 Transportation Equipment	6,253	0.00%	0
37	342.5 Stores Equipment	27	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,520	0.00%	0
39	344.5 Laboratory Equipment	458	0.00%	0
40	345.5 Power Operated Equipment	2,735	0.00%	0
41	346.5 Communication Equipment	761	0.00%	0
42	347.5 Miscellaneous Equipment	188	0.00%	0
43	348.5 Other Tangible Plant	880	0.00%	0
44	**INTANGIBLE PLANT**	1,342	0.00%	0
45	**SUPPLY & PUMPING**	20,197	0.00%	0
46	**WATER TREATMENT PLANT**	8,397	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	41,666	0.00%	0
48	**GENERAL PLANT**	23,881	0.00%	0
49	**TOTAL**	95,484	0.00%	0

6/15/95 11:07 AM A09W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Water CIAC Year-End Balances
1			
2			
3	1985 Additions		0
4	1985 Retirements		0
5	1985 Adjustments		0
6	1985 Net Additions		0
7	12/31/85 Balance		0
8			
9			
10	1986 Additions		0
11	1986 Retirements		0
12	1986 Adjustments		0
13	1986 Net Additions		0
14	12/31/86 Balance		0
15			
16			
17	1987 Additions		0
18	1987 Retirements		0
19	1987 Adjustments		0
20	1987 Net Additions		0
21	12/31/87 Balance		0
22			
23			
24	1988 Additions		0
25	1988 Retirements		0
26	1988 Adjustments		0
27	1988 Net Additions		0
28	12/31/88 Balance		0
29			
30			
31	1989 Additions		0
32	1989 Retirements		0
33	1989 Adjustments		0
34	1989 Net Additions		0
35	12/31/89 Balance		0
36			
37			
38	1990 Additions		0
39	1990 Retirements		0
40	1990 Adjustments		0
41	1990 Net Additions		0
42	12/31/90 Balance		0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball . .

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	60,422
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	0
12	1992 Retirements	240
13	1992 Adjustments	0
14	1992 Net Additions	(240)
15	12/31/92 Balance	60,182
16		
17		
18	1993 Additions	2,425
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	2,425
22	12/31/93 Balance	62,607
23		
24		
25	1994 Additions	1,351
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,351
29	12/31/94 Balance	63,958
30		
31		
32	1995 Additions	225
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	225
36	12/31/95 Balance	64,183
37		
38		
39	1996 Additions	450
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross Up Refunds	174
42	1996 Net Additions	624
43	12/31/96 Balance	64,807

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/15/95 11:12 AM A11W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	174	174	0	174	174	0.00%	0
2	Line/Main Extensions	2,740	0	2,740	0	2,740	2,740	0	2,740	0.00%	0
3	Meter Installation Fees	2,824	150	2,974	0	2,974	2,899	0	2,899	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Cont. Prpty Other than Lines	57,969	0	57,969	0	57,969	57,969	0	57,969	0.00%	0
6	Service Installation Fees	650	300	950	0	950	800	0	800	0.00%	0
7	**TOTAL WATER CIAC**	64,183	450	64,633	174	64,807	64,408	174	64,582	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	0	2,740
3	Meter Installation Fees	2,824	2,824	2,824	2,824	2,824	2,824	2,899	2,974	2,974	2,974	2,974	2,974	2,974	150	2,899
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	57,969	57,969	57,969	57,969	57,969	57,969	57,969	57,969	57,969	57,969	57,969	57,969	57,969	0	57,969
6	Service Installation Fees	650	650	650	650	650	650	800	950	950	950	950	950	950	300	800
7	TOTAL WATER CIAC	64,183	64,183	64,183	64,183	64,183	64,183	64,408	64,633	64,633	64,633	64,633	64,633	64,633	450	64,408

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	75	75	0	0	0	0	0	150	75
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	150	150	0	0	0	0	0	300	150
7	TOTAL NET ADDITIONS	0	0	0	0	0	225	225	0	0	0	0	0	450	225

807

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	75	75	0	0	0	0	0	150	75
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	150	150	0	0	0	0	0	300	150
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	0	225	225	0	0	0	0	0	450	225

808

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

809

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	174	0	0	0	0	0	0	0	0	0	0	0	174	174
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	174	0	0	0	0	0	0	0	0	0	0	0	174	174
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	24,858
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	2,008
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	2,008
15	12/31/92 Balance	26,866
16		
17		
18	1993 Additions	2,039
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	2,039
22	12/31/93 Balance	28,905
23		
24		
25	1994 Additions	2,113
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	2,113
29	12/31/94 Balance	31,018
30		
31		
32	1995 Additions	-2,194
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	2,194
36	12/31/95 Balance	33,212
37		
38		
39	1996 Additions	2,259
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	2,259
43	12/31/96 Balance	35,471

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	7	7	0	7	3	0	3	0.00%	0
2	Line/Main Extensions	168	64	232	0	232	200	0	200	0.00%	0
3	Meter Installation Fees	527	145	672	0	672	600	0	600	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Cont. Prpty Other than Lines	32,432	2,023	34,455	0	34,455	33,443	0	33,443	0.00%	0
6	Service Installation Fees	86	20	106	0	106	96	0	96	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	33,213	2,259	35,472	0	35,472	34,342	0	34,342	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Ave. Utility Balance 1996
1	Plant Capacity Fees	0	1	2	3	4	5	1	2	3	4	5	6	7	7	3
2	Line/Main Extensions	168	173	178	183	188	193	202	207	212	217	222	227	232	64	200
3	Meter Installation Fees	527	539	551	563	575	587	600	612	624	636	648	660	672	145	600
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	32,432	32,601	32,770	32,939	33,108	33,277	33,441	33,610	33,779	33,948	34,117	34,286	34,455	2,023	33,443
6	Service Installation Fees	86	88	90	92	94	96	94	96	98	100	102	104	106	20	96
7	TOTAL ACC. AMORT. CIAC	33,213	33,402	33,591	33,780	33,969	34,158	34,338	34,527	34,716	34,905	35,094	35,283	35,472	2,259	34,342

Note: May not cross-foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
2	Line/Main Extensions	5	5	5	5	5	9	5	5	5	5	5	5	64	32
3	Meter Installation Fees	12	12	12	12	12	13	12	12	12	12	12	12	145	73
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	169	169	169	169	169	164	169	169	169	169	169	169	2,023	1,011
6	Service Installation Fees	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
7	**TOTAL NET ADDITIONS**	189	189	189	189	189	180	189	189	189	189	189	189	2,259	1,129

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
2	Line/Main Extensions	5	5	5	5	5	9	5	5	5	5	5	5	64	32
3	Meter Installation Fees	12	12	12	12	12	13	12	12	12	12	12	12	145	73
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	169	169	169	169	169	164	169	169	169	169	169	169	2,023	1,011
6	Service Installation Fees	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
7	**TOTAL GROSS ADDITIONS**	189	189	189	189	189	180	189	189	189	189	189	189	2,259	1,129

816

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

817

6/15/95 1:36 PM A14W5.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

818

Note: May not cross- to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	TOTAL	195,498,804	100.00%		9.85%	
10						
11						
12			PRESENT ANNUAL AFUDC RATE =		see below	(b)
13						
14			PROPOSED ANNUAL AFUDC RATE =		9.85%	(c)
15						
16			PROPOSED MONTHLY AFUDC RATE =		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	TOTAL	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
					PRESENT	PROPOSED	
LINE NO.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
					PRESENT	PROPOSED	
	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
	Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
	Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
	Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
	River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
	River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
	Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
	Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
	Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
	Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
	Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
	Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
	South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
	St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
	Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
	Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
	Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
	Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
	Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
	Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
	University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
	Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
	Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
	Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
	Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
	Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
	Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
	Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

	FPSC REGULATED NON-UNIFORM PLANTS						
					AFUDC RATES		
					PRESENT	PROPOSED	
	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
	Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
	Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
	Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
	Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
	Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
	Lakeside	W	Citrus		N/A	9.85%	0.785953%
	Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
	Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
	Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
	Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
	Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
	Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
	Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

6/15/95 1:39 PM A15W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,688	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,483,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,406
8	Allowance for Doubtful Accounts	(383,536)	(393,116)	(383,874)	(386,155)	(398,822)	(399,950)	(400,796)	(394,137)	(388,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	962,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,726	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,926	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,087	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	683,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,276	596,781
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,600,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,468,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant In Service	335,186,498	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,356,298	333,872,216
3	Construction In Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,998
6															
7	GROSS UTILITY PLANT	341,911,668	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(98,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,198
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,813,685	2,813,685	2,813,685	2,813,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	560,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,965,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,686	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,845	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	**TOTAL CURRENT ASSETS**	8,909,593	9,364,598	9,384,255	9,453,254	9,662,788	9,514,406	9,501,733	9,448,937	9,424,148	9,839,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	**TOTAL DEFERRED ASSETS**	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	**TOTAL ASSETS**	309,214,095	326,681,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

824

Note: May not cross due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,282,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,810,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(68,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,898,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,668,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,394
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,898	1,351,090	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	328,861,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,860	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
				12/31/91 Balance per Order No. 93-0423	0	
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0		Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	12/31/95 Balance			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:							
2	Water Sales	50,884	0	50,884	32,501	83,385	63.87%	B-4(W),B-3(W)
3	Other Revenue	1,310	0	1,310	0	1,310		B-4(W)
4	TOTAL OPERATING REVENUES	52,194	0	52,194	32,501	84,695		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	50,312	2,307	52,619	0	52,619		B-5(W)
7	Depreciation net of CIAC Amort	8,897	0	8,897	0	8,897		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	6,618	122	6,740	1,463 (A)	8,203		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(7,890)	(933)	(8,824)	11,973 (B)	3,149		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	57,937	1,495	59,433	13,436	72,869		
12	NET OPERATING INCOME	(5,743)	(1,495)	(7,239)	19,065	11,826		
13	RATE BASE	109,736	(174)	109,562		109,562		A-1(W)
14	RATE OF RETURN	(5.23%)		(6.61%)		10.79%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase	(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	OPERATING REVENUES:							
2	Water Sales	50,884	0	50,884	31,610	82,494	62.12%	B-4(W),B-3(W)
3	Other Revenue	1,310	0	1,310	0	1,310		B-4(W)
4	TOTAL OPERATING REVENUES	52,194	0	52,194	31,610	83,804		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	50,312	2,307	52,619	0	52,619		B-5(W)
7	Depreciation net of CIAC Amort	8,897	0	8,897	0	8,897		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	6,618	122	6,740	1,422 (A)	8,162		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(7,890)	(933)	(8,824)	11,645 (B)	2,821		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	57,937	1,495	59,433	13,067	72,500		
12	NET OPERATING INCOME	(5,743)	(1,495)	(7,239)	18,543	11,304		
13	RATE BASE	109,736	(174)	109,562		109,562		A-1(W)
14	RATE OF RETURN	(5.23%)		(6.61%)		10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	13.46%	D-1(W)	
3	Rate of Return (%)	10.32%	10.79%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	109,562	109,562	A-1(W)	
6	Required / Requested Income (L3 x L5)	11,304	11,826		
7	Adjusted Income Under Present Rates	(7,239)	(7,239)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	18,543	19,065		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	30,188	31,038		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	31,610	32,501		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	30,188	31,038		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	11,645	11,973		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,422	1,463		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	18,543	19,065		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

6/16/95 8:35 AM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	A. REVENUES:		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	B. OPERATION AND MAINTENANCE EXPENSE:		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	799	
11			
12	3. Conservation Program Expenses	558	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	225	
15			
16	5. Conservation Elasticity Adjustment	(407)	
17			
18	6. Hewitt Study Expenses	1,132	
19			
20	7. .	0	
21			
22		2,307	
23	C. DEPRECIATION NET OF AMORTIZATION OF CIAC:		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	D. AMORTIZATION:		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	E. TAXES OTHER THAN INCOME:		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	122	
37			
38	2.	0	
39			
40	3.	0	
41			
42	4.	0	
43			
44		122	
45	F. INCOME TAXES:		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(933)	
47			
48	2.	0	
49			
50		(933)	
51			
52			
53	TOTAL WATER INCOME ADJUSTMENTS	1,495	

6/16/95 8:37 AM B03W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	(1) Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	46,762	0	46,762
4	461.2 Metered - Commercial	4,122	0	4,122
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	50,884	0	50,884
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	50,884	0	50,884
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	1,310	0	1,310
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	1,310	0	1,310
26	**TOTAL PRESENT WATER OPERATING REVENUES**	52,194	0	52,194

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	23,766	1,522	25,288	13,238	631	13,869	2,904	301	3,205	7,624	591	8,215
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	5,939	97	6,036	3,308	0	3,308	726	41	766	1,905	57	1,962
4	610 Purchased Water	1,140	(91)	1,049	1,140	(91)	1,049	0	0	0	0	0	0
5	615 Purchased Power	3,258	(231)	3,027	3,120	(248)	2,872	10	0	10	128	17	146
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	856	(68)	788	856	(68)	788	0	0	0	0	0	0
8	620 Materials & Supplies	3,354	91	3,445	2,850	0	2,850	154	16	171	349	75	424
9	631 Contractual Services - Eng.	58	0	58	0	0	0	0	0	0	58	0	58
10	632 Contractual Services - Acct.	310	0	310	0	0	0	0	0	0	310	0	310
11	633 Contractual Services - Legal	187	0	187	0	0	0	0	0	0	187	0	187
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	2,272	433	2,705	1,789	208	1,997	0	0	0	483	225	708
14	641 Rental of Real Building/Real Property	278	43	321	0	0	0	0	0	0	278	43	321
15	642 Rental of Equipment	17	8	24	4	0	4	0	0	0	13	8	20
16	650 Transportation Expense	1,848	20	1,868	1,603	0	1,603	109	14	123	136	7	142
17	656 Insurance - Vehicle	213	0	213	0	0	0	0	0	0	213	0	213
18	657 Insurance - General Liability	438	91	528	0	0	0	0	0	0	438	91	528
19	658 Insurance - Workman's Comp (2)	406	4	410	226	0	226	50	3	52	130	2	132
20	659 Insurance - Other	43	0	43	0	0	0	0	0	0	43	0	43
21	660 Advertising Expense	47	43	90	0	0	0	0	0	0	47	43	90
22	666 Reg. Comm. Exp. - Rate Case Amort.	1,285	0	1,285	0	0	0	0	0	0	1,285	0	1,285
23	667 Reg. Comm. Exp. - Other	103	0	103	0	0	0	0	0	0	103	0	103
24	670 Bad Debt Expense	380	41	421	0	0	0	380	41	421	0	0	0
25	675 Miscellaneous Expenses	4,113	303	4,416	1,006	0	1,006	953	55	1,008	2,154	248	2,402
26	TOTAL WATER O & M EXPENSES	50,312	2,307	52,619	29,140	*432	29,572	5,287	470	5,758	15,885	*1,406	17,291

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) TOTAL O & M (.1 - .8) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	1,966	1,804	2,080	2,000	2,032	1,993	2,001	2,000	1,948	2,011	1,941	1,990	23,766	1,522	25,288
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	491	451	520	500	508	498	500	500	487	503	485	497	5,939	97	6,036
4	610.1-.8 Purchased Water	95	95	95	95	95	95	95	95	95	95	95	95	1,140	(91)	1,049
5	615.1-.8 Purchased Power	271	271	272	272	272	271	272	272	271	272	271	271	3,258	(231)	3,027
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	143	0	143	0	143	0	143	0	143	0	143	856	(68)	788
8	620.1-.8 Materials & Supplies	210	322	213	173	720	122	259	120	207	630	258	119	3,353	91	3,444
9	631.1-.8 Contractual Services - Eng.	5	5	5	5	5	5	5	5	5	5	5	5	58	0	58
10	632.1-.8 Contractual Services - Acct.	26	24	27	27	26	26	26	26	26	26	25	26	310	0	310
11	633.1-.8 Contractual Services - Legal	15	15	16	16	16	16	16	16	16	16	15	16	187	0	187
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	195	186	182	188	187	185	192	192	191	192	191	192	2,272	433	2,705
14	641.1-.8 Rental of Real Building/Real Property	23	22	24	24	23	23	23	23	23	24	23	23	278	43	321
15	642.1-.8 Rental of Equipment	1	1	2	1	1	2	1	1	1	1	1	1	17	8	25
16	650.1-.8 Transportation Expense	154	153	154	154	154	154	154	154	154	154	154	154	1,848	20	1,868
17	656.1-.8 Insurance - Vehicle	17	17	18	18	18	18	18	18	18	18	17	18	213	0	213
18	657.1-.8 Insurance - General Liability	36	35	37	37	37	36	37	37	36	37	36	36	438	91	529
19	658.1-.8 Insurance - Workman's Comp (2)	34	31	36	34	35	34	34	34	33	34	33	34	406	4	410
20	659.1-.8 Insurance - Other	4	3	4	4	4	4	4	4	4	4	4	4	43	0	43
21	660.1-.8 Advertising Expense	4	4	4	4	4	4	4	4	4	4	4	4	47	43	90
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	106	101	110	110	108	107	108	108	107	109	105	107	1,285	0	1,285
23	667.1-.8 Reg. Comm. Exp. - Other	8	8	9	9	9	9	9	9	9	9	8	9	103	0	103
24	670.1-.8 Bad Debt Expense	32	29	32	32	32	32	32	32	31	33	31	32	380	41	421
25	675.1-.8 Miscellaneous Expenses	351	328	375	353	352	354	336	335	330	339	329	332	4,113	303	4,416
26	TOTAL WATER O & M EXPENSES	4,043	4,047	4,214	4,199	4,637	4,129	4,125	4,127	3,996	4,658	4,030	4,108	50,310	2,307	52,617

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

Line No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	1,097	981	1,181	1,105	1,146	1,118	1,113	1,114	1,077	1,116	1,078	1,112	13,238	631	13,869
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	274	245	295	276	286	279	278	278	269	279	269	278	3,308	0	3,308
4	610.1-.6 Purchased Water	95	95	95	95	95	95	95	95	95	95	95	95	1,140	(91)	1,049
5	615.1-.6 Purchased Power	260	260	260	260	260	260	260	260	260	260	260	260	3,120	(248)	2,872
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	143	0	143	0	143	0	143	0	143	0	143	856	(68)	788
8	620.1-.6 Materials & Supplies	168	283	170	131	677	81	216	78	165	587	216	77	2,850	0	2,850
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	155	148	141	147	146	145	151	151	151	151	151	152	1,789	208	1,997
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	1	0	0	0	0	0	0	0	0	0	4	0	4
16	650.1-.6 Transportation Expense	134	134	134	134	134	134	134	134	134	134	134	134	1,603	0	1,603
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	19	17	20	19	20	19	19	19	18	19	18	19	226	0	226
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	94	85	110	88	91	95	73	74	73	75	74	73	1,006	0	1,006
26	TOTAL WATER DIRECT O & M EXPENSES	2,296	2,391	2,406	2,398	2,855	2,369	2,340	2,346	2,243	2,859	2,296	2,342	29,140	432	29,572

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	243	221	246	244	245	241	248	245	239	248	240	245	2,904	301	3,205
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	61	55	61	61	61	60	62	61	60	62	60	61	726	41	766
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	13	12	13	13	13	13	13	13	13	13	13	13	154	16	171
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	9	8	9	9	9	9	9	9	9	9	9	9	109	14	123
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	4	4	4	4	4	4	4	4	4	4	4	4	50	3	52
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	32	29	32	32	32	32	32	32	31	33	31	32	380	41	421
25	675.7 Miscellaneous Expenses	80	73	81	80	80	79	81	81	78	82	79	80	953	55	1,008
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	442	403	447	444	445	439	451	447	435	452	436	446	5,287	470	5,756

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 0f 9
Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	627	601	653	652	642	634	640	641	632	646	623	633	7,624	591	8,215
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	157	150	163	163	160	158	160	160	158	162	156	158	1,905	57	1,962
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	11	10	11	11	11	11	11	11	11	11	10	11	128	17	146
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	29	28	30	30	29	29	29	29	29	30	29	29	349	75	424
9	631.8	Contractual Services - Eng.	5	5	5	5	5	5	5	5	5	5	5	5	58	0	58
10	632.8	Contractual Services - Acct.	26	24	27	27	26	26	26	26	26	26	25	26	310	0	310
11	633.8	Contractual Services - Legal	15	15	16	16	16	16	16	16	16	16	15	16	187	0	187
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	40	38	41	41	41	40	40	41	40	41	39	40	483	225	708
14	641.8	Rental of Real Building/Real Property	23	22	24	24	23	23	23	23	23	24	23	23	278	43	321
15	642.8	Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	13	8	20
16	650.8	Transportation Expense	11	11	12	12	11	11	11	11	11	12	11	11	136	7	142
17	656.8	Insurance - Vehicle	17	17	18	18	18	18	18	18	18	18	17	18	213	0	213
18	657.8	Insurance - General Liability	36	35	37	37	37	36	37	37	36	37	36	36	438	91	528
19	658.8	Insurance - Workman's Comp (2)	11	10	11	11	11	11	11	11	11	11	11	11	130	2	132
20	659.8	Insurance - Other	4	3	4	4	4	4	4	4	4	4	4	4	43	0	43
21	660.8	Advertising Expense	4	4	4	4	4	4	4	4	4	4	4	4	47	43	90
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	106	101	110	110	108	107	108	108	107	109	105	107	1,285	0	1,285
23	667.8	Reg. Comm. Exp. - Other	8	8	9	9	9	9	9	9	9	9	8	9	103	0	103
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	177	170	185	184	181	179	181	181	179	183	176	179	2,154	248	2,402
26		**TOTAL WATER ALLOCATED A & G EXPENSES**	1,306	1,253	1,361	1,358	1,337	1,321	1,333	1,335	1,318	1,347	1,299	1,319	15,885	1,406	17,291

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	23,480	1,378	(1,092)	23,766	0	257	133	0	0	1,132	1,522	25,288
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	5,831	108	0	5,939	0	64	33	0	0	0	97	6,036
4	610.1-.8	Purchased Water	1,140	0	0	1,140	0	0	0	0	(91)	0	(91)	1,049
5	615.1-.8	Purchased Power	3,272	0	(14)	3,258	0	17	0	0	(248)	0	(231)	3,027
6	616.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8	Chemicals	840	16	(0)	856	0	0	0	0	(68)	0	(68)	788
8	620.1-.8	Materials & Supplies	3,340	65	(52)	3,354	0	31	43	17	0	0	91	3,445
9	631.1-.8	Contractual Services - Eng.	63	1	(6)	58	0	0	0	0	0	0	0	58
10	632.1-.8	Contractual Services - Acct.	336	7	(32)	310	0	0	0	0	0	0	0	310
11	633.1-.8	Contractual Services - Legal	203	4	(19)	187	0	0	0	0	0	0	0	187
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	2,278	44	(50)	2,272	0	80	145	208	0	0	433	2,705
14	641.1-.8	Rental of Real Building/Real Property	301	6	(29)	278	0	43	0	0	0	0	43	321
15	642.1-.8	Rental of Equipment	18	0	(1)	17	0	6	1	0	0	0	8	24
16	650.1-.8	Transportation Expense	1,837	36	(25)	1,848	0	20	0	0	0	0	20	1,868
17	656.1-.8	Insurance - Vehicle	230	4	(22)	213	0	0	0	0	0	0	0	213
18	657.1-.8	Insurance - General Liability	474	9	(45)	438	0	91	0	0	0	0	91	528
19	658.1-.8	Insurance - Workman's Comp (2)	420	(14)	0	406	0	4	0	0	0	0	4	410
20	659.1-.8	Insurance - Other	47	1	(5)	43	0	0	0	0	0	0	0	43
21	660.1-.8	Advertising Expense	51	1	(5)	47	0	0	43	0	0	0	43	90
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	850	0	435	1,285	0	0	0	0	0	0	0	1,285
23	667.1-.8	Reg. Comm. Exp. - Other	114	0	(11)	103	0	0	0	0	0	0	0	103
24	670.1-.8	Bad Debt Expense	412	0	(31)	380	0	41	0	0	0	0	41	421
25	675.1-.8	Miscellaneous Expenses	4,351	85	(322)	4,113	0	143	160	0	0	0	303	4,416
26		TOTAL WATER O & M EXPENSES	49,888	1,753	(1,329)	50,312	0	799	558	225	(407)	1,132	2,307	52,619

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/757 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	12,504	734	(0)	13,238	0	0	0	0	0	631	631	13,869
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	3,105	203	0	3,308	0	0	0	0	0	0	0	3,308
4	610.1-.6	Purchased Water	1,140	0	0	1,140	0	0	0	0	(91)	0	(91)	1,049
5	615.1-.6	Purchased Power	3,120	0	0	3,120	0	0	0	0	(248)	0	(248)	2,872
6	616.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6	Chemicals	840	16	(0)	856	0	0	0	0	(68)	0	(68)	788
8	620.1-.6	Materials & Supplies	2,795	55	0	2,850	0	0	0	0	0	0	0	2,850
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	1,755	34	(0)	1,789	0	0	0	208	0	0	208	1,997
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	4	0	(0)	4	0	0	0	0	0	0	0	4
16	650.1-.6	Transportation Expense	1,572	31	0	1,603	0	0	0	0	0	0	0	1,603
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	224	2	0	226	0	0	0	0	0	0	0	226
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	987	19	0	1,006	0	0	0	0	0	0	0	1,006
26		TOTAL WATER DIRECT O & M EXPENSES	28,046	1,094	0	29,140	0	0	0	208	(407)	631	432	29,572

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES							
Line No.		Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	3,028	178	(301)	2,904	0	162	0	0	0	138	301	3,205
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	752	(26)	0	726	0	41	0	0	0	0	41	766
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	11	0	(1)	10	0	0	0	0	0	0	0	10
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	167	3	(16)	154	0	16	0	0	0	0	16	171
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	118	2	(11)	109	0	14	0	0	0	0	14	123
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	54	(5)	0	50	0	3	0	0	0	0	3	52
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	412	0	(31)	380	0	41	0	0	0	0	41	421
25	675.7	Miscellaneous Expenses	1,032	20	(99)	953	0	55	0	0	0	0	55	1,008
26		TOTAL WATER O & M EXPENSES	5,574	173	(460)	5,287	0	331	0	0	0	138	470	5,756

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/756 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	7,948	467	(791)	7,624	0	95	133	0	0	363	591	8,215
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	1,974	(69)	0	1,905	0	24	33	0	0	0	57	1,962
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	142	0	(13)	128	0	17	0	0	0	0	17	146
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	378	7	(36)	349	0	15	43	17	0	0	75	424
9	631.8	Contractual Services - Eng.	63	1	(6)	58	0	0	0	0	0	0	0	58
10	632.8	Contractual Services - Acct.	336	7	(32)	310	0	0	0	0	0	0	0	310
11	633.8	Contractual Services - Legal	203	4	(19)	187	0	0	0	0	0	0	0	187
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	522	10	(50)	483	0	80	145	0	0	0	225	708
14	641.8	Rental of Real Building/Real Property	301	6	(29)	278	0	43	0	0	0	0	43	321
15	642.8	Rental of Equipment	14	0	(1)	13	0	6	1	0	0	0	8	20
16	650.8	Transportation Expense	147	3	(14)	136	0	7	0	0	0	0	7	142
17	656.8	Insurance - Vehicle	230	4	(22)	213	0	0	0	0	0	0	0	213
18	657.8	Insurance - General Liability	474	9	(45)	438	0	91	0	0	0	0	91	528
19	658.8	Insurance - Workman's Comp (2)	142	(12)	0	130	0	2	0	0	0	0	2	132
20	659.8	Insurance - Other	47	1	(5)	43	0	0	0	0	0	0	0	43
21	660.8	Advertising Expense	51	1	(5)	47	0	0	43	0	0	0	43	90
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	850	0	435	1,285	0	0	0	0	0	0	0	1,285
23	667.8	Reg. Comm. Exp. - Other	114	0	(11)	103	0	0	0	0	0	0	0	103
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	2,332	45	(223)	2,154	0	88	160	0	0	0	248	2,402
26		TOTAL WATER O & M EXPENSES	16,268	486	(869)	15,885	0	468	558	17	0	363	1,406	17,291

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	23,480	25,288	1,808	7.70%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	5,831	6,036	206	3.53%
4	610.1-.8	Purchased Water	1,140	1,049	(91)	(7.98%)
5	615.1-.8	Purchased Power	3,272	3,027	(245)	(7.49%)
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	840	788	(52)	(6.19%)
8	620.1-.8	Materials & Supplies	3,340	3,445	104	3.11%
9	631.1-.8	Contractual Services - Eng.	63	58	(5)	(7.90%)
10	632.1-.8	Contractual Services - Acct.	336	310	(26)	(7.73%)
11	633.1-.8	Contractual Services - Legal	203	187	(15)	(7.41%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	2,277	2,705	427	18.75%
14	641.1-.8	Rental of Real Building/Real Property	301	321	21	6.99%
15	642.1-.8	Rental of Equipment	18	24	7	39.43%
16	650.1-.8	Transportation Expense	1,837	1,868	31	1.69%
17	656.1-.8	Insurance - Vehicle	230	213	(18)	(7.81%)
18	657.1-.8	Insurance - General Liability	474	528	55	11.61%
19	658.1-.8	Insurance - Workman's Comp	420	410	(10)	(2.38%)
20	659.1-.8	Insurance - Other	47	43	(4)	(8.51%)
21	660.1-.8	Advertising Expense	51	90	39	76.02%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	850	1,285	435	51.15%
23	667.1-.8	Reg. Comm. Exp. - Other	114	103	(11)	(9.64%)
24	670.1-.8	Bad Debt Expense	412	421	10	2.43%
25	675.1-.8	Miscellaneous Expenses	4,351	4,416	65	1.49%
26	**TOTAL WATER O & M EXPENSES**		49,888	52,619	2,731	5.47%
27	**TOTAL (LESS ACCTS 666 & 667)**		48,924	51,231	2,307	4.72%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.6	Salaries & Wages - Employees	12,504	13,869	1,365	10.92%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	3,105	3,308	203	6.54%
4	610.1-.6	Purchased Water	1,140	1,049	(91)	(7.98%)
5	615.1-.6	Purchased Power	3,120	2,872	(248)	(7.95%)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	840	788	(52)	(6.19%)
8	620.1-.6	Materials & Supplies	2,795	2,850	55	1.97%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	1,755	1,997	242	13.79%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	4	4	0	0.00%
16	650.1-.6	Transportation Expense	1,572	1,603	31	1.97%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	224	226	2	0.89%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	987	1,006	19	1.93%
26	**TOTAL WATER O & M EXPENSES**		28,046	29,572	1,526	5.44%
27	**TOTAL (LESS ACCTS 666 & 667)**		28,046	29,572	1,526	5.44%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	3,028	3,205	177	5.85%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	752	766	14	1.86%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	11	10	(1)	(9.51%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	167	171	3	1.79%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	118	123	5	4.23%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	54	52	(2)	(3.69%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	412	421	10	2.43%
25	675.7	Miscellaneous Expenses	1,032	1,008	(24)	(2.33%)
26	**TOTAL WATER O & M EXPENSES**		5,574	5,756	182	3.27%
27	**TOTAL (LESS ACCTS 666 & 667)**		5,574	5,756	182	3.27%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) Difference (3 - 2) Amount	(4) Difference (4 / 2) %
1	601.8	Salaries & Wages - Employees	7,948	8,215	266	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	1,974	1,962	(12)	(0.61%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	142	146	4	2.83%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	378	424	46	12.16%
9	631.8	Contractual Services - Eng.	63	58	(5)	(7.90%)
10	632.8	Contractual Services - Acct.	336	310	(26)	(7.73%)
11	633.8	Contractual Services - Legal	203	187	(15)	(7.41%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	522	708	185	35.41%
14	641.8	Rental of Real Building/Real Property	301	321	21	6.99%
15	642.8	Rental of Equipment	14	20	7	50.89%
16	650.8	Transportation Expense	147	142	(5)	(3.40%)
17	656.8	Insurance - Vehicle	230	213	(18)	(7.81%)
18	657.8	Insurance - General Liability	474	528	55	11.61%
19	658.8	Insurance - Workman's Comp	142	132	(10)	(7.03%)
20	659.8	Insurance - Other	47	43	(4)	(8.51%)
21	660.8	Advertising Expense	51	90	39	76.02%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	850	1,285	435	51.15%
23	667.8	Reg. Comm. Exp. - Other	114	103	(11)	(9.64%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	2,332	2,402	70	3.00%
26	**TOTAL WATER O & M EXPENSES**		16,268	17,291	1,022	6.28%
27	**TOTAL (LESS ACCTS 666 & 667)**		15,304	15,903	598	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	See Volume II for detailed support.			

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**1995 Consolidated Rate Case:**				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	6	
51	Marco Island	Docket No. 920655-WS	$106,820	241	
52	GIGA	Docket No. 920199-WS	$677,601	1,527	
53	Lehigh	Docket No. 911188-WS	$67,100	151	
54			854,174	1,925	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	2,242	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	974	
58			1,427,241	3,216	
59	Total Projected Rate Case Expense		2,281,415	5,141	
60	Annual Amortization		$570,354	$1,285	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	282	
64	% of Total		100.000000%	0.225326%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**										---	
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-15 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	INTANGIBLE PLANT									
2	301.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1 Franchise	2,108	40	2.50%	53	0	53	0.00%	0	53
4	339.1 Other Plant & Misc.	744	25	4.00%	30	0	30	0.00%	0	30
5	SOURCE OF SUPPLY & PUMPING									
6	303.2 Land & Land Rights	79	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	15,872	33	3.03%	481	0	481	0.00%	0	481
8	305.2 Collect. & Impound.	6,708	50	2.00%	134	0	134	0.00%	0	134
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	2,028	30	3.33%	68	0	68	0.00%	0	68
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	868	35	2.86%	25	0	25	0.00%	0	25
13	310.2 Power Generation Equpi.	30	20	5.00%	2	0	2	0.00%	0	2
14	311.2 Pumping Equipment	14,767	20	5.00%	738	0	738	0.00%	0	738
15	339.2 Other Plant & Misc.	(36)	25	4.00%	(1)	0	(1)	0.00%	0	(1)
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	3,774	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	1,755	33	3.03%	53	0	53	0.00%	0	53
19	320.3 Water Treatment Equip.	33,501	22	4.55%	1,524	0	1,524	0.00%	0	1,524
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	676	25	4.00%	27	0	27	0.00%	0	27
22	TRANSMISSION & DISTRIBUTION									
23	303.4 Land & Land Rights	5	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	618	33	3.03%	19	0	19	0.00%	0	19
25	330.4 Distr. Reservoirs	3,936	37	2.70%	106	0	106	0.00%	0	106
26	331.4 Transmission & Distribution	47,597	43	2.33%	1,109	0	1,109	0.00%	0	1,109
27	333.4 Services	12,246	40	2.50%	306	0	306	0.00%	0	306
28	334.4 Meters & Meter Installation	26,127	20	5.00%	1,306	0	1,306	0.00%	0	1,306
29	335.4 Hydrants	5,765	45	2.22%	128	0	128	0.00%	0	128
30	339.4 Other Plant & Misc.	389	25	4.00%	16	0	16	0.00%	0	16
31	GENERAL PLANT									
32	303.5 Land & Land Rights	805	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	8,212	40	2.50%	205	0	205	0.00%	0	205
34	340.5 Office Furniture & Equipment	5,075	15	6.67%	339	0	339	0.00%	0	339
35	340.51 Computer Equipment	13,510	6	16.67%	2,252	0	2,252	0.00%	0	2,252
36	341.5 Transportation Equipment	7,794	6	16.67%	1,299	0	1,299	0.00%	0	1,299
37	342.5 Stores Equipment	73	18	5.56%	4	0	4	0.00%	0	4
38	343.5 Tools, Shop & Garage	2,829	16	6.25%	177	0	177	0.00%	0	177
39	344.5 Laboratory Equipment	2,565	15	6.67%	171	0	171	0.00%	0	171
40	345.5 Power Operated Equipment	3,240	12	8.33%	270	0	270	0.00%	0	270
41	346.5 Communication Equipment	1,470	10	10.00%	147	0	147	0.00%	0	147
42	347.5 Miscellaneous Equipment	661	15	6.67%	44	0	44	0.00%	0	44
43	348.5 Other Tangible Plant	1,244	10	10.00%	124	0	124	0.00%	0	124
44	INTANGIBLE PLANT	2,852		2.91%	83	0	83	0.00%	0	83
45	SUPPLY & PUMPING	40,316		3.59%	1,447	0	1,447	0.00%	0	1,447
46	WATER TREATMENT PLANT	39,705		4.04%	1,604	0	1,604	0.00%	0	1,604
47	TRANSMISSION & DISTRIBUTION	96,684		3.09%	2,990	0	2,990	0.00%	0	2,990
48	GENERAL PLANT	47,479		10.60%	5,032	0	5,032	0.00%	0	5,032
49	TOTAL DEPRECIATION EXPENSE	227,037		4.91%	11,156	0	11,156	0.00%	0	11,156
50	LESS: AMORTIZATION OF CIAC				(2,259)	0	(2,259)		0	(2,259)
51	NET DEPRECIATION EXPENSE - WATER				8,897	0	8,897		0	8,897

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	174	3.94%	7	0	7	0.00%	0	7
2	Line/Main Extension Fees	2,740	2.34%	64	0	64	0.00%	0	64
3	Meter Installation Fees	2,899	5.00%	145	0	145	0.00%	0	145
4	Contributed Lines	0	2.34%	0	0	0	0.00%	0	0
5	Contributed Property Other Than Lines	57,969	3.49%	2,023	0	2,023	0.00%	0	2,023
6	Service Installation Fees	800	2.50%	20	0	20	0.00%	0	20
7	TOTAL WATER CIAC AMORT. EXP.	64,582		2,259	0	2,259		0	2,259

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes.
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	15,872	481	3.03%
3	305.2 Collecting & Impounding reservoirs	6,708	134	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	2,028	68	3.35%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	868	25	2.88%
8	310.2 Power Generation Equipment	30	2	6.67%
9	311.2 Pumping Equipment	14,767	738	5.00%
10	339.2 Other Plant & Miscellaneous	(36)	(1)	2.78%
11	304.3 Structures & Improvements	1,755	53	3.02%
12	320.3 Water Treatment Equipment	33,501	1,524	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	676	27	4.00%
15	330.4 Distribution Reservoirs	3,936	106	2.69%
16	**COMPOSITE RATE**	80,104	3,157	3.94%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	618	19	3.07%
19	331.4 Transmission & Distribution	47,597	1,109	2.33%
20	335.4 Hydrants	5,765	128	2.22%
21	339.4 Other Plant & Miscellaneous	389	16	4.11%
22	**COMPOSITE RATE**	54,369	1,272	2.34%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	26,127	1,306	5.00%
25	**COMPOSITE RATE**	26,127	1,306	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	12,246	306	2.50%
28	**COMPOSITE RATE**	12,246	306	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	*Plant Capacity Fees* (Line 16)	80,104	3,157	3.94%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	54,369	1,272	2.34%
32	Meter Installation Fees (Line 25)	26,127	1,306	5.00%
33	Service Installation Fees (Line 28)	12,246	306	2.50%
34	**COMPOSITE RATE**	172,847	6,041	3.49%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	2,349	0	2,349	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,901	122	2,023	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,901	122	2,023		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	2,368	0	2,368		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	2,368	0	2,368		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	2,368	0	2,368		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	6,618	122	6,740		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1996 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	52,194	0	52,194	B-4(W)
3	Less:				
4	O & M Expenses	50,312	2,307	52,619	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	8,897	0	8,897	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	6,618	122	6,740	B-15(W)
8	Pre-Tax Operating Expenses	65,828	2,429	68,256	
9	**PRE-TAX OPERATING INCOME**	(13,634)	(2,429)	(16,062)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(13,634)	(2,429)	(16,062)	
12	Less:				
13	Interest Expense:				
14	Rate Base	109,736	(174)	109,562	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	5,805	(9)	5,796	C-3
17	Net Taxable Income (L11 - L16)	(19,439)	(2,420)	(21,858)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(7,498)	(933)	(8,432)	
20	Less:				
21	Parent Debt Adjustment	343	0	343	C-1(W)
22	Investment Tax Credit	49	0	49	C-7(W)
23	**TOTAL INCOME TAXES**	(7,890)	(933)	(8,824)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Seminole / Lake Harriet Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.00%	0.00%	0.00%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

THIS PAGE INTENTIONALLY LEFT BLANK

SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1996 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	21,740	0	21,740	A-5 (W)
2	Utility Land & Land Rights	47	0	47	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(8,615)	0	(8,615)	A-9 (W)
6	CIAC	0	0	0	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	0	0	0	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(90)	0	(90)	Vol. II
13	Deferred Taxes	(402)	0	(402)	C-7 (W)
14	Working Capital Allowance	521	0	521	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	13,202	0	13,202	

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	A. UTILITY PLANT IN SERVICE:			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	B. UTILITY LAND & LAND RIGHTS:			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	C. NON-USED AND USEFUL:			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	D. CONSTRUCTION WORK IN PROGRESS:			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	E. ACCUMULATED DEPRECIATION:			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	F. CIAC:			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	SUBTOTAL	0	0	

6/15/95 8:21 AM A03W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	H. ACQUISITION ADJUSTMENT			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	J. ADVANCES FOR CONSTRUCTION			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	K. DEFERRED TAXES			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	L. WORKING CAPITAL ALLOWANCE			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	M. OTHER			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	TOTAL WATER RATE BASE ADJUSTMENTS	0	0	

6/15/95 8:22 AM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		20,914
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	12/31/92 Balance		20,914
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	(11)
21	1993 Net Additions		(11)
22	12/31/93 Balance		20,903
23			
24			
25	1994 Additions		408
26	1994 Retirements		54
27	1994 Adjustments		0
28	1994 Net Additions		354
29	12/31/94 Balance		21,257
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(14)
32	1995 Additions		484
33	1995 Retirements		20
34	1995 Adjustments		0
35	1995 Net Additions		464
36	12/31/95 Balance		21,706
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(135)
39	1996 Additions		395
40	1996 Retirements		2
41	1996 Adjustments		0
42	1996 Net Additions		394
43	12/31/96 Balance		21,965

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line		Balance Per Books	Net Additions 12/31/95 - 12/31/96			Balance Per Books	Utility	Adjusted Balance	Balance Per	Utility	Adjusted Utility
No.	Account No. and Name	12/31/95	Gross	Retirements	Net	12/31/96	Adjustments	12/31/96	Books	Adjustments	Balance
1	INTANGIBLE PLANT										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	269	0	0	0	269	0	269	269	0	269
4	339.1 Other Plant & Miscellaneous	10	0	0	0	10	0	10	10	0	10
5	SOURCE OF SUPPLY & PUMPING										
6	303.2 Land & Land Rights	13	0	0	0	13	0	13	13	0	13
7	304.2 Structures & Improvements	2,457	0	0	0	2,457	0	2,457	2,457	0	2,457
8	305.2 Collecting & Impounding reservoirs	31	0	0	0	31	0	31	31	0	31
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	516	0	0	0	516	0	516	516	0	516
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	5	0	0	0	5	0	5	5	0	5
13	310.2 Power Generation Equipment	2	0	0	0	2	0	2	2	0	2
14	311.2 Pumping Equipment	3,917	0	0	0	3,917	0	3,917	3,917	0	3,917
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,167	0	0	0	1,167	0	1,167	1,167	0	1,167
19	320.3 Water Treatment Equipment	1,177	0	0	0	1,177	0	1,177	1,177	0	1,177
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	57	0	57	57	0	57	29	0	29
22	TRANSMISSION & DISTRIBUTION										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	4,282	0	0	0	4,282	0	4,282	4,282	0	4,282
26	331.4 Transmission & Distribution	2,579	0	0	0	2,579	0	2,579	2,579	0	2,579
27	333.4 Services	1,384	54	0	54	1,437	0	1,437	1,410	0	1,410
28	334.4 Meters & Meter Installation	1,818	101	0	101	1,918	0	1,918	1,868	0	1,868
29	335.4 Hydrants	11	0	0	0	11	0	11	11	0	11
30	339.4 Other Plant & Miscellaneous	23	0	0	0	23	0	23	23	0	23
31	GENERAL PLANT										
32	303.5 Land & Land Rights	34	0	0	0	34	0	34	34	0	34
33	304.5 Structures & Improvements	349	3	(2)	1	350	0	350	349	0	349
34	340.5 Office Furniture & Equipment	216	0	0	0	216	0	216	216	0	216
35	340.51 Computer Equipment	509	109	0	109	618	0	618	575	0	575
36	341.5 Transportation Equipment	323	15	0	15	337	0	337	332	0	332
37	342.5 Stores Equipment	3	0	0	0	3	0	3	3	0	3
38	343.5 Tools, Shop & Garage Equipment	118	4	0	4	122	0	122	120	0	120
39	344.5 Laboratory Equipment	107	3	0	3	111	0	111	109	0	109
40	345.5 Power Operated Equipment	108	49	0	49	157	0	157	138	0	138
41	346.5 Communication Equipment	63	0	0	0	63	0	63	63	0	63
42	347.5 Miscellaneous Equipment	28	0	0	0	28	0	28	28	0	28
43	348.5 Other Tangible Plant	53	0	0	0	53	0	53	53	0	53
44	INTANGIBLE PLANT	279	0	0	0	279	0	279	279	0	279
45	SUPPLY & PUMPING	6,941	0	0	0	6,941	0	6,941	6,941	0	6,941
46	WATER TREATMENT PLANT	2,344	57	0	57	2,402	0	2,402	2,373	0	2,373
47	TRANSMISSION & DISTRIBUTION	10,096	154	0	154	10,251	0	10,251	10,174	0	10,174
48	GENERAL PLANT	1,910	183	(2)	182	2,092	0	2,092	2,020	0	2,020
49	TOTAL PLANT IN SERVICE	21,571	395	(2)	394	21,965	0	21,965	21,787	0	21,787
50	LAND & LAND RIGHTS	47	0	0	0	47	0	47	47	0	47
51	TOTAL PIS LESS LAND	21,524	395	(2)	394	21,917	0	21,917	21,740	0	21,740

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimbell
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	269	269	269	269	269	269	269	269	269	269	269	269	269	0	269
4	339.1 Other Plant & Miscellaneous	10	10	10	10	10	10	10	10	10	10	10	10	10	0	10
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	13	13	13	13	13	13	13	13	13	13	13	13	13	0	13
7	304.2 Structures & Improvements	2,457	2,457	2,457	2,457	2,457	2,457	2,457	2,457	2,457	2,457	2,457	2,457	2,457	0	2,457
8	305.2 Collecting & Impounding reservoirs	31	31	31	31	31	31	31	31	31	31	31	31	31	0	31
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	516	516	516	516	516	516	516	516	516	516	516	516	516	0	516
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	5	5	5	5	5	5	5	5	5	5	5	5	5	0	5
13	310.2 Power Generation Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
14	311.2 Pumping Equipment	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	0	3,917
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	0	1,167
19	320.3 Water Treatment Equipment	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	0	1,177
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	5	10	14	19	24	29	34	38	43	48	53	57	57	29
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	4,282	4,282	4,282	4,282	4,282	4,282	4,282	4,282	4,282	4,282	4,282	4,282	4,282	0	4,282
26	331.4 Transmission & Distribution	2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579	0	2,579
27	333.4 Services	1,384	1,388	1,392	1,397	1,401	1,406	1,410	1,415	1,419	1,424	1,428	1,433	1,437	54	1,410
28	334.4 Meters & Meter Installation	1,818	1,826	1,834	1,843	1,851	1,859	1,868	1,876	1,885	1,893	1,901	1,910	1,918	101	1,868
29	335.4 Hydrants	11	11	11	11	11	11	11	11	11	11	11	11	11	0	11
30	339.4 Other Plant & Miscellaneous	23	23	23	23	23	23	23	23	23	23	23	23	23	0	23
31	GENERAL PLANT															
32	303.5 Land & Land Rights	34	34	34	34	34	34	34	34	34	34	34	34	34	0	34
33	304.5 Structures & Improvements	349	350	350	350	350	350	349	349	349	349	349	350	350	1	349
34	340.5 Office Furniture & Equipment	216	216	216	216	216	216	216	216	216	216	216	216	216	0	216
35	340.51 Computer Equipment	509	552	555	564	566	568	579	580	582	591	600	609	618	109	575
36	341.5 Transportation Equipment	323	329	329	330	330	331	332	332	333	334	335	336	337	15	332
37	342.5 Stores Equipment	3	3	3	3	3	3	3	3	3	3	3	3	3	0	3
38	343.5 Tools, Shop & Garage Equipment	118	119	120	120	120	120	121	121	121	121	121	122	122	4	120
39	344.5 Laboratory Equipment	107	108	109	109	109	109	109	109	109	110	110	110	111	3	109
40	345.5 Power Operated Equipment	108	128	129	133	134	135	139	140	141	145	149	153	157	49	138
41	346.5 Communication Equipment	63	63	63	63	63	63	63	63	63	63	63	63	63	0	63
42	347.5 Miscellaneous Equipment	28	28	28	28	28	28	28	28	28	28	28	28	28	0	28
43	348.5 Other Tangible Plant	53	53	53	53	53	53	53	53	53	53	53	53	53	0	53
44	INTANGIBLE PLANT	279	279	279	279	279	279	279	279	279	279	279	279	279	0	279
45	SUPPLY & PUMPING	6,941	6,941	6,941	6,941	6,941	6,941	6,941	6,941	6,941	6,941	6,941	6,941	6,941	0	6,941
46	WATER TREATMENT PLANT	2,344	2,349	2,354	2,359	2,364	2,368	2,373	2,378	2,383	2,388	2,392	2,397	2,402	57	2,373
47	TRANSMISSION & DISTRIBUTION	10,096	10,109	10,122	10,135	10,148	10,161	10,174	10,186	10,199	10,212	10,225	10,238	10,251	154	10,174
48	GENERAL PLANT	1,910	1,969	1,999	2,004	2,007	2,010	2,026	2,029	2,032	2,047	2,061	2,077	2,092	182	2,020
49	TOTAL PLANT IN SERVICE	21,571	21,661	21,695	21,717	21,738	21,759	21,793	21,813	21,834	21,867	21,899	21,932	21,965	394	21,787
50	LAND & LAND RIGHTS	47	47	47	47	47	47	47	47	47	47	47	47	47	0	47
51	TOTAL PIS LESS LAND	21,524	21,614	21,637	21,670	21,691	21,711	21,745	21,766	21,787	21,819	21,851	21,885	21,917	394	21,740

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	5	5	5	5	5	5	5	5	5	5	5	5	57	29
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	4	4	4	4	4	4	4	4	4	4	4	4	54	27
28	334.4 Meters & Meter Installation	8	8	8	8	8	8	8	8	8	8	8	8	101	50
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1	0	0	0	0	(1)	0	0	0	0	0	0	1	1
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	43	3	9	2	2	11	2	2	9	9	9	9	109	66
36	341.5 Transportation Equipment	6	0	1	0	0	1	0	0	1	1	1	1	15	9
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	2	0	0	0	0	0	0	0	0	0	0	0	4	3
39	344.5 Laboratory Equipment	1	0	0	0	0	0	0	0	0	0	0	0	3	2
40	345.5 Power Operated Equipment	19	1	4	1	1	5	1	1	4	4	4	4	49	29
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	5	5	5	5	5	5	5	5	5	5	5	5	57	29
47	TRANSMISSION & DISTRIBUTION	13	13	13	13	13	13	13	13	13	13	13	13	154	77
48	GENERAL PLANT	73	6	15	3	3	16	3	3	15	14	16	15	182	110
49	TOTAL NET ADDITIONS	90	23	33	21	21	34	21	21	33	32	33	33	394	216
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	90	23	33	21	21	34	21	21	33	32	33	33	394	216

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	5	5	5	5	5	5	5	5	5	5	5	5	57	29
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	4	4	4	4	4	4	4	4	4	4	4	4	54	27
28	334.4 Meters & Meter Installation	8	8	8	8	8	8	8	8	8	8	8	8	101	50
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1	0	0	0	0	0	0	0	0	0	0	0	3	2
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	43	3	9	2	2	11	2	2	9	9	9	9	109	66
36	341.5 Transportation Equipment	6	0	1	0	0	1	0	0	1	1	1	1	15	9
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	2	0	0	0	0	0	0	0	0	0	0	0	4	3
39	344.5 Laboratory Equipment	1	0	0	0	0	0	0	0	0	0	0	0	3	2
40	345.5 Power Operated Equipment	19	1	4	1	1	5	1	1	4	4	4	4	49	29
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	5	5	5	5	5	5	5	5	5	5	5	5	57	29
47	TRANSMISSION & DISTRIBUTION	13	13	13	13	13	13	13	13	13	13	13	13	154	77
48	GENERAL PLANT	73	6	15	3	3	18	3	3	15	14	16	15	183	111
49	TOTAL GROSS ADDITIONS	90	23	33	21	21	35	21	21	33	32	33	33	395	217
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	90	23	33	21	21	35	21	21	33	32	33	33	395	217

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	2	0	0	0	0	0	0	2	1
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	2	0	0	0	0	0	0	2	1
49	TOTAL RETIREMENTS	0	0	0	0	0	2	0	0	0	0	0	0	2	1
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	0	0	0	0	0	2	0	0	0	0	0	0	2	1

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	269	0.00%	0
4	339.1 Other Plant & Miscellaneous	10	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	13	0.00%	0
7	304.2 Structures & Improvements	2,457	0.00%	0
8	305.2 Collecting & Impounding reservoirs	31	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	516	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	5	0.00%	0
13	310.2 Power Generation Equipment	2	0.00%	0
14	311.2 Pumping Equipment	3,917	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	1,167	0.00%	0
19	320.3 Water Treatment Equipment	1,177	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	29	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	4,282	0.00%	0
26	331.4 Transmission & Distribution	2,579	0.00%	0
27	333.4 Services	1,410	0.00%	0
28	334.4 Meters & Meter Installation	1,868	0.00%	0
29	335.4 Hydrants	11	0.00%	0
30	339.4 Other Plant & Miscellaneous	23	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	34	0.00%	0
33	304.5 Structures & Improvements	349	0.00%	0
34	340.5 Office Furniture & Equipment	216	0.00%	0
35	340.51 Computer Equipment	575	0.00%	0
36	341.5 Transportation Equipment	332	0.00%	0
37	342.5 Stores Equipment	3	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	120	0.00%	0
39	344.5 Laboratory Equipment	109	0.00%	0
40	345.5 Power Operated Equipment	138	0.00%	0
41	346.5 Communication Equipment	63	0.00%	0
42	347.5 Miscellaneous Equipment	28	0.00%	0
43	348.5 Other Tangible Plant	53	0.00%	0
44	**INTANGIBLE PLANT**	279	0.00%	0
45	**SUPPLY & PUMPING**	6,941	0.00%	0
46	**WATER TREATMENT PLANT**	2,373	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	10,174	0.00%	0
48	**GENERAL PLANT**	2,020	0.00%	0
49	**TOTAL PLANT IN SERVICE**	21,787	0.00%	0
50	**LAND & LAND RIGHTS**	47	0.00%	0
51	**TOTAL PIS LESS LAND**	21,740	0.00%	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant In Service	0	0	0	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	0	0	0	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	0	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		5,116
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		815
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		815
15	12/31/92 Balance		5,931
16			
17			
18	1993 Additions		815
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	(189)
21	1993 Net Additions		626
22	12/31/93 Balance		6,556
23			
24			
25	1994 Additions		845
26	1994 Retirements		54
27	1994 Adjustments		0
28	1994 Net Additions		791
29	12/31/94 Balance		7,348
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(7)
32	1995 Additions		883
33	1995 Retirements		20
34	1995 Adjustments		0
35	1995 Net Additions		863
36	12/31/95 Balance		8,204
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(39)
39	1996 Additions		903
40	1996 Retirements		2
41	1996 Adjustments		0
42	1996 Net Additions		901
43	12/31/96 Balance		9,066

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/15/95 9:44 AM A08W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	31	7	38	0	38	34	0	34
4	339.1 Other Plant & Miscellaneous	3	0	3	0	3	3	0	3
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	774	74	848	0	848	811	0	811
8	305.2 Collecting & Impounding reservoirs	9	1	10	0	10	10	0	10
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	404	17	421	0	421	413	0	413
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	1,826	196	2,022	0	2,022	1,924	0	1,924
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	322	35	357	0	357	339	0	339
19	320.3 Water Treatment Equipment	544	54	598	0	598	571	0	571
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1	1	0	1	1	0	1
22	TRANSMISSION & DISTRIBUTION								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1,145	116	1,261	0	1,261	1,203	0	1,203
26	331.4 Transmission & Distribution	968	60	1,028	0	1,028	998	0	998
27	333.4 Services	353	35	388	0	388	370	0	370
28	334.4 Meters & Meter Installation	867	93	960	0	960	913	0	913
29	335.4 Hydrants	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	9	1	10	0	10	10	0	10
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	79	7	86	0	86	82	0	82
34	340.5 Office Furniture & Equipment	100	14	114	0	114	107	0	107
35	340.51 Computer Equipment	234	96	330	0	330	282	0	282
36	341.5 Transportation Equipment	238	55	293	0	293	266	0	266
37	342.5 Stores Equipment	1	0	1	0	1	1	0	1
38	343.5 Tools, Shop & Garage Equipment	61	8	69	0	69	65	0	65
39	344.5 Laboratory Equipment	16	7	23	0	23	19	0	19
40	345.5 Power Operated Equipment	111	11	122	0	122	116	0	116
41	346.5 Communication Equipment	29	6	35	0	35	32	0	32
42	347.5 Miscellaneous Equipment	7	2	9	0	9	8	0	8
43	348.5 Other Tangible Plant	35	5	40	0	40	37	0	37
44	INTANGIBLE PLANT	34	7	41	0	41	37	0	37
45	SUPPLY & PUMPING	3,013	288	3,301	0	3,301	3,157	0	3,157
46	WATER TREATMENT PLANT	866	90	956	0	956	911	0	911
47	TRANSMISSION & DISTRIBUTION	3,342	305	3,647	0	3,647	3,494	0	3,494
48	GENERAL PLANT	910	211	1,121	0	1,121	1,015	0	1,015
49	TOTAL ACCUMULATED DEPRECIATION	8,165	901	9,066	0	9,066	8,615	0	8,615

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	31	32	33	34	35	36	32	33	34	35	36	37	38	7	34
4	339.1 Other Plant & Miscellaneous	3	3	3	3	3	3	3	3	3	3	3	3	3	0	3
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	774	780	786	792	798	804	812	818	824	830	836	842	848	74	811
8	305.2 Collecting & Impounding reservoirs	9	9	9	9	9	9	10	10	10	10	10	10	10	1	10
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	404	405	406	407	408	409	415	416	417	418	419	420	421	17	413
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	1,826	1,842	1,858	1,874	1,890	1,906	1,926	1,942	1,958	1,974	1,990	2,006	2,022	196	1,924
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	322	325	328	331	334	337	339	342	345	348	351	354	357	35	339
19	320.3 Water Treatment Equipment	544	549	554	559	564	569	568	573	578	583	588	593	598	54	571
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1,145	1,155	1,165	1,175	1,185	1,195	1,201	1,211	1,221	1,231	1,241	1,251	1,261	118	1,203
26	331.4 Transmission & Distribution	968	973	978	983	988	993	998	1,003	1,008	1,013	1,018	1,023	1,028	60	998
27	333.4 Services	353	356	359	362	365	368	370	373	376	379	382	385	388	35	370
28	334.4 Meters & Meter Installation	867	875	883	891	899	907	912	920	928	936	944	952	960	93	913
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	9	9	9	9	9	9	10	10	10	10	10	10	10	1	10
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	79	80	81	82	83	84	80	81	82	83	84	85	86	7	82
34	340.5 Office Furniture & Equipment	100	101	102	103	104	105	108	109	110	111	112	113	114	14	107
35	340.51 Computer Equipment	234	242	250	258	266	274	282	290	298	306	314	322	330	96	282
36	341.5 Transportation Equipment	238	243	248	253	258	263	263	268	273	278	283	288	293	55	268
37	342.5 Stores Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
38	343.5 Tools, Shop & Garage Equipment	61	62	63	64	65	66	63	64	65	66	67	68	69	8	65
39	344.5 Laboratory Equipment	16	17	18	19	20	21	17	18	19	20	21	22	23	7	19
40	345.5 Power Operated Equipment	111	112	113	114	115	116	116	117	118	119	120	121	122	11	116
41	346.5 Communication Equipment	29	30	31	32	33	34	29	30	31	32	33	34	35	6	32
42	347.5 Miscellaneous Equipment	7	7	7	7	7	7	9	9	9	9	9	9	9	2	8
43	348.5 Other Tangible Plant	35	35	35	35	35	35	40	40	40	40	40	40	40	5	37
44	**INTANGIBLE PLANT**	34	35	36	37	38	39	35	36	37	38	39	40	41	7	37
45	**SUPPLY & PUMPING**	3,013	3,036	3,059	3,082	3,105	3,128	3,163	3,186	3,209	3,232	3,255	3,278	3,301	288	3,157
46	**WATER TREATMENT PLANT**	856	874	882	890	898	906	908	918	924	932	940	948	956	90	911
47	**TRANSMISSION & DISTRIBUTION**	3,342	3,368	3,394	3,420	3,446	3,472	3,491	3,517	3,543	3,569	3,595	3,621	3,647	305	3,494
48	**GENERAL PLANT**	910	929	948	967	986	1,005	1,007	1,026	1,045	1,064	1,083	1,102	1,121	211	1,015
49	**TOTAL WATER ACCUM. DEPR.**	8,165	8,242	8,319	8,396	8,473	8,550	8,604	8,681	8,758	8,835	8,912	8,989	9,066	901	8,615

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	6	6	6	6	6	8	6	6	6	6	6	6	74	37
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	1	0	0	0	0	0	0	1	1
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1	1	1	1	1	6	1	1	1	1	1	1	17	9
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	16	16	16	16	16	20	16	16	16	16	16	16	196	98
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	3	3	3	3	3	2	3	3	3	3	3	3	35	17
19	320.3 Water Treatment Equipment	5	5	5	5	5	(1)	5	5	5	5	5	5	54	27
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	1	0	0	0	0	0	0	1	1
22	**TRANSMISSION & DISTRIBUTION**														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	10	10	10	10	10	6	10	10	10	10	10	10	116	58
26	331.4 Transmission & Distribution	5	5	5	5	5	5	5	5	5	5	5	5	60	30
27	333.4 Services	3	3	3	3	3	2	3	3	3	3	3	3	35	17
28	334.4 Meters & Meter Installation	8	8	8	8	8	5	8	8	8	8	8	8	93	46
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	1	0	0	0	0	0	0	1	1
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1	1	1	1	1	(4)	1	1	1	1	1	1	7	4
34	340.5 Office Furniture & Equipment	1	1	1	1	1	3	1	1	1	1	1	1	14	7
35	340.51 Computer Equipment	8	8	8	8	8	8	8	8	8	8	8	8	96	48
36	341.5 Transportation Equipment	5	5	5	5	5	0	5	5	5	5	5	5	55	27
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
39	344.5 Laboratory Equipment	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
40	345.5 Power Operated Equipment	1	1	1	1	1	0	1	1	1	1	1	1	11	5
41	346.5 Communication Equipment	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
42	347.5 Miscellaneous Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
43	348.5 Other Tangible Plant	0	0	0	0	0	5	0	0	0	0	0	0	5	3
44	**INTANGIBLE PLANT**	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
45	**SUPPLY & PUMPING**	23	23	23	23	23	35	23	23	23	23	23	23	288	145
46	**WATER TREATMENT PLANT**	8	8	8	8	8	2	8	8	8	8	8	8	90	45
47	**TRANSMISSION & DISTRIBUTION**	26	26	26	26	26	19	26	26	26	26	26	26	305	152
48	**GENERAL PLANT**	19	19	19	19	19	2	19	19	19	19	19	19	211	105
49	**TOTAL NET ADDITIONS**	77	77	77	77	77	54	77	77	77	77	77	77	901	450

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	6	6	6	6	6	8	6	6	6	6	6	6	74	37
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	1	0	0	0	0	0	0	1	1
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1	1	1	1	1	6	1	1	1	1	1	1	17	9
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	16	16	16	16	16	20	16	16	16	16	16	16	196	98
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	3	3	3	3	3	2	3	3	3	3	3	3	35	17
19	320.3 Water Treatment Equipment	5	5	5	5	5	(1)	5	5	5	5	5	5	54	27
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	1	0	0	0	0	0	0	1	1
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	10	10	10	10	10	6	10	10	10	10	10	10	116	58
26	331.4 Transmission & Distribution	5	5	5	5	5	5	5	5	5	5	5	5	60	30
27	333.4 Services	3	3	3	3	3	2	3	3	3	3	3	3	35	17
28	334.4 Meters & Meter Installation	8	8	8	8	8	5	8	8	8	8	8	8	93	46
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	1	0	0	0	0	0	0	1	1
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
34	340.5 Office Furniture & Equipment	1	1	1	1	1	3	1	1	1	1	1	1	14	7
35	340.51 Computer Equipment	8	8	8	8	8	8	8	8	8	8	8	8	96	48
36	341.5 Transportation Equipment	5	5	5	5	5	0	5	5	5	5	5	5	55	27
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
39	344.5 Laboratory Equipment	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
40	345.5 Power Operated Equipment	1	1	1	1	1	0	1	1	1	1	1	1	11	5
41	346.5 Communication Equipment	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
42	347.5 Miscellaneous Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
43	348.5 Other Tangible Plant	0	0	0	0	0	5	0	0	0	0	0	0	5	3
44	**INTANGIBLE PLANT**	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
45	**SUPPLY & PUMPING**	23	23	23	23	23	35	23	23	23	23	23	23	288	145
46	**WATER TREATMENT PLANT**	8	8	8	8	8	2	8	8	8	8	8	8	90	45
47	**TRANSMISSION & DISTRIBUTION**	26	26	26	26	26	19	26	26	26	26	26	26	305	152
48	**GENERAL PLANT**	19	19	19	19	19	4	19	19	19	19	19	19	213	105
49	**TOTAL GROSS ADDITIONS**	77	77	77	77	77	56	77	77	77	77	77	77	903	450

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	2	0	0	0	0	0	0	2	1
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	2	0	0	0	0	0	0	2	1
49	**TOTAL RETIREMENTS**	0	0	0	0	0	2	0	0	0	0	0	0	2	1

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	34	0.00%	0
4	339.1 Other Plant & Miscellaneous	3	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	811	0.00%	0
8	305.2 Collecting & Impounding reservoirs	10	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	413	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	1,924	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	339	0.00%	0
19	320.3 Water Treatment Equipment	571	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	1	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	1,203	0.00%	0
26	331.4 Transmission & Distribution	998	0.00%	0
27	333.4 Services	370	0.00%	0
28	334.4 Meters & Meter Installation	913	0.00%	0
29	335.4 Hydrants	0	0.00%	0
30	339.4 Other Plant & Miscellaneous	10	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	82	0.00%	0
34	340.5 Office Furniture & Equipment	107	0.00%	0
35	340.51 Computer Equipment	282	0.00%	0
36	341.5 Transportation Equipment	266	0.00%	0
37	342.5 Stores Equipment	1	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	65	0.00%	0
39	344.5 Laboratory Equipment	19	0.00%	0
40	345.5 Power Operated Equipment	116	0.00%	0
41	346.5 Communication Equipment	32	0.00%	0
42	347.5 Miscellaneous Equipment	8	0.00%	0
43	348.5 Other Tangible Plant	37	0.00%	0
44	INTANGIBLE PLANT	37	0.00%	0
45	SUPPLY & PUMPING	3,157	0.00%	0
46	WATER TREATMENT PLANT	911	0.00%	0
47	TRANSMISSION & DISTRIBUTION	3,494	0.00%	0
48	GENERAL PLANT	1,015	0.00%	0
49	TOTAL	8,615	0.00%	0

6/15/95 11:07 AM A09W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Water CIAC Year-End Balances
1			
2			
3	1985 Additions		0
4	1985 Retirements		0
5	1985 Adjustments		0
6	1985 Net Additions		0
7	12/31/85 Balance		0
8			
9			
10	1986 Additions		0
11	1986 Retirements		0
12	1986 Adjustments		0
13	1986 Net Additions		0
14	12/31/86 Balance		0
15			
16			
17	1987 Additions		0
18	1987 Retirements		0
19	1987 Adjustments		0
20	1987 Net Additions		0
21	12/31/87 Balance		0
22			
23			
24	1988 Additions		0
25	1988 Retirements		0
26	1988 Adjustments		0
27	1988 Net Additions		0
28	12/31/88 Balance		0
29			
30			
31	1989 Additions		0
32	1989 Retirements		0
33	1989 Adjustments		0
34	1989 Net Additions		0
35	12/31/89 Balance		0
36			
37			
38	1990 Additions		0
39	1990 Retirements		0
40	1990 Adjustments		0
41	1990 Net Additions		0
42	12/31/90 Balance		0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	0
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	12/31/92 Balance	0
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	12/31/93 Balance	0
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	12/31/94 Balance	0
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	12/31/95 Balance	0
37		
38		
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	12/31/96 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	0	0	0	0	0	0	0	0	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL WATER CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

884

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

887

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

888

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	0
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	12/31/92 Balance	0
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	12/31/93 Balance	0
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	12/31/94 Balance	0
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	12/31/95 Balance	0
37		
38		
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	12/31/96 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	0	0	0	0	0	0	0	0	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Ave. Utility Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

892

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

893

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

894

Note: May not cross [illegible] due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	TOTAL	195,498,804	100.00%		9.85%	
10						
11						
12				PRESENT ANNUAL AFUDC RATE =	see below	(b)
13						
14				PROPOSED ANNUAL AFUDC RATE =	9.85%	(c)
15						
16				PROPOSED MONTHLY AFUDC RATE =	0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	TOTAL	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/15/95 1:39 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Dashwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est/Western	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,726	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,545	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(383,538)	(393,116)	(383,874)	(388,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	126,725	137,115	114,005	90,895	117,370	80,145	62,820	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,978	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,726	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,087	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,664	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,169	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

900

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,498	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,280,346	382,356,286	333,672,218
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,998
6															
7	GROSS UTILITY PLANT	341,911,668	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,838)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(98,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,813,685	2,813,685	2,813,685	2,813,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,965,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

901

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,836,059	4,618,754	4,463,396
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,798)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,968	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	**TOTAL CURRENT ASSETS**	8,909,593	9,364,598	9,384,255	9,453,254	9,652,768	9,514,406	9,501,733	9,448,937	9,424,148	9,839,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,805	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,108	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,682
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	**TOTAL DEFERRED ASSETS**	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	**TOTAL ASSETS**	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,418	342,657,860	341,347,177	343,469,022	333,207,923

902

Note: May not cross-foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,282,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,232)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,849	1,157,315	1,739,371	747,968
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,826	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

903

6/15/95 1:41 PM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,823	113,244,202	113,502,258	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,759	325,798,359	324,969,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
				12/31/91 Balance per Order No. 93-0423	0	
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0		Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1996		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	DEFERRED DEBITS				
3	12/31/95 Balance			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	Total Amortization Expense 12/31/96		0		B-1 (W)
18	Average Rate Base Balance 12/31/96			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:							
2	Water Sales	1,507	0	1,507	1,010	2,517	67.02%	B-4(W),B-3(W)
3	Other Revenue	165	0	165	0	165		B-4(W)
4	TOTAL OPERATING REVENUES	1,672	0	1,672	1,010	2,682		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	5,124	192	5,316	0	5,316		B-5(W)
7	Depreciation net of CIAC Amort	903	0	903	0	903		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	716	12	728	45 (A)	773		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,264)	(79)	(2,342)	372 (B)	(1,970)		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	4,479	125	4,605	417	5,022		
12	NET OPERATING INCOME	(2,807)	(125)	(2,933)	593	(2,340)		
13	RATE BASE	13,202	0	13,202		13,202		A-1(W)
14	RATE OF RETURN	(21.26%)		(22.21%)		(17.72%)		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:								
2	Water Sales	1,507	0	1,507	7,321		8,828	485.80%	B-4(W),B-3(W)
3	Other Revenue	165	0	165	0		165		B-4(W)
4	TOTAL OPERATING REVENUES	1,672	0	1,672	7,321		8,993		
5	OPERATING EXPENSES:								
6	Operation and Maintenance	5,124	192	5,316	0		5,316		B-5(W)
7	Depreciation net of CIAC Amort	903	0	903	0		903		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	716	12	728	329	(A)	1,057		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,264)	(79)	(2,342)	2,697	(B)	355		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	4,479	125	4,605	3,026		7,631		
12	NET OPERATING INCOME	(2,807)	(125)	(2,933)	4,295		1,362		
13	RATE BASE	13,202	0	13,202			13,202		A-1(W)
14	RATE OF RETURN	(21.26%)		(22.21%)			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x] .
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-57.69%	D-1(W)	
3	Rate of Return (%)	10.32%	-17.72%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	13,202	13,202	A-1(W)	
6	Required / Requested Income (L3 x L5)	1,362	(2,340)		
7	Adjusted Income Under Present Rates	(2,933)	(2,933)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	4,295	593		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	6,992	965		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	7,321	1,010		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	6,992	965		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	2,697	372		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	329	45		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	4,295	593		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	34	
11			
12	3. Conservation Program Expenses	24	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	28	
15			
16	5. Conservation Elasticity Adjustment	(22)	
17			
18	6. Hewitt Study Expenses	129	
19			
20	7.	0	
21			
22		192	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	12	
37			
38	2.	0	
39			
40	3.	0	
41			
42	4.	0	
43			
44		12	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(79)	
47			
48	2.	0	
49			
50		(79)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	125	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	(1) Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	1,507	0	1,507
4	461.2 Metered - Commercial	0	0	0
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	1,507	0	1,507
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	1,507	0	1,507
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	165	0	165
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	165	0	165
26	**TOTAL PRESENT WATER OPERATING REVENUES**	1,672	0	1,672

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .5) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	2,709	146	2,855	2,261	108	2,369	124	13	136	324	25	350
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	677	4	681	565	0	565	31	2	33	81	2	83
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	246	(18)	228	240	(19)	221	0	0	0	5	1	6
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	40	(3)	37	40	(3)	37	0	0	0	0	0	0
8	620 Materials & Supplies	767	4	771	746	0	746	7	1	7	15	3	18
9	631 Contractual Services - Eng.	2	0	2	0	0	0	0	0	0	2	0	2
10	632 Contractual Services - Acct.	13	0	13	0	0	0	0	0	0	13	0	13
11	633 Contractual Services - Legal	8	0	8	0	0	0	0	0	0	8	0	8
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	261	37	297	240	27	267	0	0	0	21	10	30
14	641 Rental of Real Building/Real Property	12	2	14	0	0	0	0	0	0	12	2	14
15	642 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16	650 Transportation Expense	85	1	86	75	0	75	5	1	5	6	0	6
17	656 Insurance - Vehicle	9	0	9	0	0	0	0	0	0	9	0	9
18	657 Insurance - General Liability	19	4	22	0	0	0	0	0	0	19	4	22
19	658 Insurance - Workman's Comp (2)	47	0	47	39	0	39	2	0	2	6	0	6
20	659 Insurance - Other	2	0	2	0	0	0	0	0	0	2	0	2
21	660 Advertising Expense	2	2	4	0	0	0	0	0	0	2	2	4
22	666 Reg. Comm. Exp. - Rate Case Amort.	55	0	55	0	0	0	0	0	0	55	0	55
23	667 Reg. Comm. Exp. - Other	4	0	4	0	0	0	0	0	0	4	0	4
24	670 Bad Debt Expense	16	2	18	0	0	0	16	2	18	0	0	0
25	675 Miscellaneous Expenses	149	13	162	17	0	17	41	2	43	92	11	102
26	TOTAL WATER O & M EXPENSES	5,124	192	5,316	4,223	112	4,335	225	20	245	676	60	736

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

912

6/16/95 8:40 AM B05W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	222	201	233	226	231	226	230	230	224	231	224	230	2,709	146	2,855
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	56	50	58	57	58	56	58	57	56	58	56	57	677	4	681
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	20	20	21	21	20	20	20	20	20	20	20	20	246	(18)	228
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	13	0	0	13	0	0	0	13	0	0	0	40	(3)	37
8	620.1-.8 Materials & Supplies	2	3	237	54	27	23	2	182	155	78	2	2	767	4	771
9	631.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2
10	632.1-.8 Contractual Services - Acct.	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
11	633.1-.8 Contractual Services - Legal	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	1	1	1	154	1	47	1	47	1	1	1	1	260	37	297
14	641.1-.8 Rental of Real Building/Real Property	1	1	1	1	1	1	1	1	1	1	1	1	12	2	14
15	642.1-.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
16	650.1-.8 Transportation Expense	7	7	7	7	7	7	7	8	7	8	7	7	86	1	87
17	656.1-.8 Insurance - Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9
18	657.1-.8 Insurance - General Liability	2	1	2	2	2	2	2	2	2	2	2	2	19	4	23
19	658.1-.8 Insurance - Workman's Comp (2)	4	3	4	4	4	4	4	4	4	4	4	4	46	0	46
20	659.1-.8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2
21	660.1-.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	2	4
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	4	4	5	5	5	5	5	5	5	5	4	5	55	0	55
23	667.1-.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4
24	670.1-.8 Bad Debt Expense	1	1	1	1	1	1	1	1	1	1	1	1	16	2	18
25	675.1-.8 Miscellaneous Expenses	13	12	14	13	13	13	12	12	12	12	12	12	149	13	162
26	TOTAL WATER O & M EXPENSES	337	322	587	548	387	409	347	574	505	425	338	348	5,123	192	5,315

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

913

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	166	166	195	188	194	189	192	192	187	192	187	192	2,261	108	2,369
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	46	41	49	47	48	47	48	48	47	48	47	48	565	0	565
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	20	20	20	20	20	20	20	20	20	20	20	20	240	(19)	221
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	13	0	0	13	0	0	0	13	0	0	0	40	(3)	37
8	620.1-.6 Materials & Supplies	0	1	235	52	25	22	0	181	153	77	0	0	746	0	746
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	(1)	(0)	(1)	152	(1)	45	(0)	46	(0)	(0)	(0)	(0)	240	27	267
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-.6 Transportation Expense	6	6	6	6	6	6	6	7	6	7	6	6	75	0	75
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	3	3	3	3	3	3	3	3	3	3	3	3	39	0	39
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	2	1	3	2	2	2	1	1	1	1	1	1	17	0	17
26	TOTAL WATER DIRECT O & M EXPENSES	263	252	510	471	311	334	271	498	430	348	264	271	4,223	112	4,335

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

Line No.	Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	Adjustments	Adjusted O & M
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	601.7 Salaries & Wages - Employees	10	9	10	10	10	10	11	10	10	11	10	10	124	13	136
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	3	2	3	3	3	3	3	3	3	3	3	3	31	2	33
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	1	1	1	1	1	1	1	1	1	1	1	1	7	1	7
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	5	1	5
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	1	1	1	1	1	1	1	1	1	1	1	1	16	2	18
25	675.7 Miscellaneous Expenses	3	3	3	3	3	3	3	3	3	3	3	3	41	2	43
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	19	17	19	19	19	19	19	19	19	19	19	19	225	20	245

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	27	26	28	28	27	27	27	27	27	28	27	27	324	25	350
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits (1)	7	6	7	7	7	7	7	7	7	7	7	7	81	2	83
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	5	1	6
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	1	1	1	1	1	1	1	1	1	1	1	1	15	3	18
9	631.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2
10	632.8 Contractual Services - Acct.	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
11	633.8 Contractual Services - Legal	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	2	2	2	2	2	2	2	2	2	2	2	2	21	10	30
14	641.8 Rental of Real Building/Real Property	1	1	1	1	1	1	1	1	1	1	1	1	12	2	14
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	6	0	6
17	656.8 Insurance - Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9
18	657.8 Insurance - General Liability	2	1	2	2	2	2	2	2	2	2	2	2	19	4	22
19	658.8 Insurance - Workman's Comp (2)	0	0	0	0	0	0	0	0	0	0	0	0	6	0	6
20	659.8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2
21	660.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	2	4
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	4	4	5	5	5	5	5	5	5	5	4	5	55	0	55
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	8	7	8	8	8	8	8	8	8	8	7	8	92	11	102
26	TOTAL WATER ALLOCATED A & G EXPENSES	56	53	58	58	57	56	57	57	56	57	55	56	676	60	736

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

916

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No.	Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	2,603	153	(46)	2,709	0	11	6	0	0	129	146	2,855
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	646	31	0	677	0	3	1	0	0	0	4	681
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	246	0	(1)	246	0	1	0	0	(19)	0	(18)	228
6	616.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8	Chemicals	39	1	0	40	0	0	0	0	(3)	0	(3)	37
8	620.1-.8	Materials & Supplies	754	15	(2)	767	0	1	2	1	0	0	4	771
9	631.1-.8	Contractual Services - Eng.	3	0	(0)	2	0	0	0	0	0	0	0	2
10	632.1-.8	Contractual Services - Acct.	14	0	(1)	13	0	0	0	0	0	0	0	13
11	633.1-.8	Contractual Services - Legal	9	0	(1)	8	0	0	0	0	0	0	0	8
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	257	5	(2)	261	0	3	6	27	0	0	37	297
14	641.1-.8	Rental of Real Building/Real Property	13	0	(1)	12	0	2	0	0	0	0	2	14
15	642.1-.8	Rental of Equipment	1	0	(0)	1	0	0	0	0	0	0	0	1
16	650.1-.8	Transportation Expense	85	2	(2)	85	0	1	0	0	0	0	1	86
17	656.1-.8	Insurance - Vehicle	10	0	(1)	9	0	0	0	0	0	0	0	9
18	657.1-.8	Insurance - General Liability	20	0	(2)	19	0	4	0	0	0	0	4	22
19	658.1-.8	Insurance - Workman's Comp (2)	47	0	0	47	0	0	0	0	0	0	0	47
20	659.1-.8	Insurance - Other	2	0	(0)	2	0	0	0	0	0	0	0	2
21	660.1-.8	Advertising Expense	2	0	(0)	2	0	0	2	0	0	0	2	4
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	36	0	18	55	0	0	0	0	0	0	0	55
23	667.1-.8	Reg. Comm. Exp. - Other	5	0	(0)	4	0	0	0	0	0	0	0	4
24	670.1-.8	Bad Debt Expense	18	0	(1)	16	0	2	0	0	0	0	2	18
25	675.1-.8	Miscellaneous Expenses	160	3	(13)	149	0	6	7	0	0	0	13	162
26	TOTAL WATER O & M EXPENSES		4,970	210	(56)	5,124	0	34	24	28	(22)	129	192	5,316

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,870 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 of 9
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	2,136	125	0	2,261	0	0	0	0	0	108	108	2,369
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	530	35	0	565	0	0	0	0	0	0	0	565
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	240	0	0	240	0	0	0	0	(19)	0	(19)	221
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	39	1	0	40	0	0	0	0	(3)	0	(3)	37
8	620.1-.6 Materials & Supplies	731	14	0	746	0	0	0	0	0	0	0	746
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	235	5	0	240	0	0	0	27	0	0	27	267
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	(0)	0	0	0	0	0	0	0	0	0
16	650.1-.6 Transportation Expense	74	1	(0)	75	0	0	0	0	0	0	0	75
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	38	1	0	39	0	0	0	0	0	0	0	39
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	16	0	0	17	0	0	0	0	0	0	0	17
26	TOTAL WATER DIRECT O & M EXPENSES	4,040	182	1	4,223	0	0	0	27	(22)	108	112	4,335

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 0f 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6) Marco Shores Raw Water Purchase Adjustment	(7) Add Buenaventura Lakes Common Costs	(8) Add Conservation Program Expenses	(9) Add Hurricane Preparedness/ & Lab Cost Expenses	(10) Conservation Elasticity Adjustment	(11) Add Hewitt Study Expenses	(12) Net Adjustments	(13) Total Adjusted O & M
			UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES											
1	601.7	Salaries & Wages - Employees	129	8	(13)	124	0	7	0	0	0	6	13	136
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	32	(1)	0	31	0	2	0	0	0	0	2	33
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	0	0	(0)	0	0	0	0	0	0	0	0	0
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	7	0	(1)	7	0	1	0	0	0	0	1	7
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	5	0	(0)	5	0	1	0	0	0	0	1	5
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	2	(0)	0	2	0	0	0	0	0	0	0	2
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	18	0	(1)	16	0	2	0	0	0	0	2	18
25	675.7	Miscellaneous Expenses	44	1	(4)	41	0	2	0	0	0	0	2	43
26		TOTAL WATER O & M EXPENSES	237	7	(20)	225	0	14	0	0	0	6	20	245

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.696% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	338	20	(34)	324	0	4	6	0	0	15	25	350
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	84	(3)	0	81	0	1	1	0	0	0	2	83
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	6	0	(1)	5	0	1	0	0	0	0	1	6
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	16	0	(2)	15	0	1	2	1	0	0	3	18
9	631.8	Contractual Services - Eng.	3	0	(0)	2	0	0	0	0	0	0	0	2
10	632.8	Contractual Services - Acct.	14	0	(1)	13	0	0	0	0	0	0	0	13
11	633.8	Contractual Services - Legal	9	0	(1)	8	0	0	0	0	0	0	0	8
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	22	0	(2)	21	0	3	6	0	0	0	10	30
14	641.8	Rental of Real Building/Real Property	13	0	(1)	12	0	2	0	0	0	0	2	14
15	642.8	Rental of Equipment	1	0	(0)	1	0	0	0	0	0	0	0	1
16	650.8	Transportation Expense	6	0	(1)	6	0	0	0	0	0	0	0	6
17	656.8	Insurance - Vehicle	10	0	(1)	9	0	0	0	0	0	0	0	9
18	657.8	Insurance - General Liability	20	0	(2)	19	0	4	0	0	0	0	4	22
19	658.8	Insurance - Workman's Comp (2)	6	(1)	0	6	0	0	0	0	0	0	0	6
20	659.8	Insurance - Other	2	0	(0)	2	0	0	0	0	0	0	0	2
21	660.8	Advertising Expense	2	0	(0)	2	0	0	2	0	0	0	2	4
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	36	0	18	55	0	0	0	0	0	0	0	55
23	667.8	Reg. Comm. Exp. - Other	5	0	(0)	4	0	0	0	0	0	0	0	4
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	99	2	(10)	92	0	4	7	0	0	0	11	102
26	TOTAL WATER O & M EXPENSES		692	21	(37)	676	0	20	24	1	0	15	60	736

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	2,603	2,855	252	9.68%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	646	681	35	5.42%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	246	228	(19)	(7.71%)
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	39	37	(2)	(5.13%)
8	620.1-.8	Materials & Supplies	754	771	17	2.25%
9	631.1-.8	Contractual Services - Eng.	3	2	0	0.00%
10	632.1-.8	Contractual Services - Acct.	14	13	(1)	(6.99%)
11	633.1-.8	Contractual Services - Legal	9	8	(1)	(11.60%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	257	297	40	15.55%
14	641.1-.8	Rental of Real Building/Real Property	13	14	1	7.82%
15	642.1-.8	Rental of Equipment	1	1	0	0.00%
16	650.1-.8	Transportation Expense	85	86	1	1.17%
17	656.1-.8	Insurance - Vehicle	10	9	(1)	(10.20%)
18	657.1-.8	Insurance - General Liability	20	22	2	9.92%
19	658.1-.8	Insurance - Workman's Comp	46	47	0	0.00%
20	659.1-.8	Insurance - Other	2	2	0	0.00%
21	660.1-.8	Advertising Expense	2	4	2	91.61%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	36	55	18	49.74%
23	667.1-.8	Reg. Comm. Exp. - Other	5	4	0	0.00%
24	670.1-.8	Bad Debt Expense	18	18	0	0.00%
25	675.1-.8	Miscellaneous Expenses	159	162	3	1.88%
26	**TOTAL WATER O & M EXPENSES**		4,968	5,316	347	6.98%
27	**TOTAL (LESS ACCTS 666 & 667)**		4,927	5,257	329	6.68%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.6	Salaries & Wages - Employees	2,136	2,369	233	10.91%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	530	565	35	6.60%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	240	221	(19)	(7.92%)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	39	37	(2)	(5.13%)
8	620.1-.6	Materials & Supplies	731	746	15	2.05%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	235	267	32	13.62%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	0	0	0	0.00%
16	650.1-.6	Transportation Expense	74	75	1	1.35%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	38	39	1	2.63%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	16	17	1	6.25%
26	**TOTAL WATER O & M EXPENSES**		4,039	4,335	297	7.35%
27	**TOTAL (LESS ACCTS 666 & 667)**		4,039	4,335	297	7.35%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.7	Salaries & Wages - Employees		129	136	8	6.21%
2	603.7	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.7	Employee Pensions & Benefits		32	33	1	3.13%
4	610.7	Purchased Water		0	0	0	0.00%
5	615.7	Purchased Power		0	0	0	0.00%
6	616.7	Fuel for Power Production		0	0	0	0.00%
7	618.7	Chemicals		0	0	0	0.00%
8	620.7	Materials & Supplies		7	7	0	0.00%
9	631.7	Contractual Services - Eng.		0	0	0	0.00%
10	632.7	Contractual Services - Acct.		0	0	0	0.00%
11	633.7	Contractual Services - Legal		0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees		0	0	0	0.00%
13	635.7	Contractual Services - Other		0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property		0	0	0	0.00%
15	642.7	Rental of Equipment		0	0	0	0.00%
16	650.7	Transportation Expense		5	5	0	0.00%
17	656.7	Insurance - Vehicle		0	0	0	0.00%
18	657.7	Insurance - General Liability		0	0	0	0.00%
19	658.7	Insurance - Workman's Comp		2	2	0	0.00%
20	659.7	Insurance - Other		0	0	0	0.00%
21	660.7	Advertising Expense		0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other		0	0	0	0.00%
24	670.7	Bad Debt Expense		18	18	0	0.00%
25	675.7	Miscellaneous Expenses		44	43	(1)	(2.28%)
26	**TOTAL WATER O & M EXPENSES**			237	245	8	3.37%
27	**TOTAL (LESS ACCTS 666 & 667)**			237	245	8	3.37%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	338	350	11	3.25%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	84	83	0	0.00%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	6	6	0	0.00%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	16	18	2	12.43%
9	631.8	Contractual Services - Eng.	3	2	0	0.00%
10	632.8	Contractual Services - Acct.	14	13	(1)	(6.99%)
11	633.8	Contractual Services - Legal	9	8	(1)	(11.60%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	22	30	8	35.99%
14	641.8	Rental of Real Building/Real Property	13	14	1	7.82%
15	642.8	Rental of Equipment	1	1	0	0.00%
16	650.8	Transportation Expense	6	6	0	0.00%
17	656.8	Insurance - Vehicle	10	9	(1)	(10.20%)
18	657.8	Insurance - General Liability	20	22	2	9.92%
19	658.8	Insurance - Workman's Comp	6	6	0	0.00%
20	659.8	Insurance - Other	2	2	0	0.00%
21	660.8	Advertising Expense	2	4	2	91.61%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	36	55	18	49.74%
23	667.8	Reg. Comm. Exp. - Other	5	4	0	0.00%
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	99	102	3	3.02%
26		**TOTAL WATER O & M EXPENSES**	692	736	44	6.36%
27		**TOTAL (LESS ACCTS 666 & 667)**	651	677	26	3.99%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - M.P./Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	0	
51	Marco Island	Docket No. 920655-WS	$106,820	10	
52	GIGA	Docket No. 920199-WS	$677,601	65	
53	Lehigh	Docket No. 911188-WS	$67,100	6	
54			854,174	82	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	95	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	41	
58			1,427,241	137	
59	Total Projected Rate Case Expense		2,281,415	219	
60	Annual Amortization		$570,354	$55	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	12	
64	% of Total		100.000000%	0.009588%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	INTANGIBLE PLANT									
2	301.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1 Franchise	269	40	2.50%	7	0	7	0.00%	0	7
4	339.1 Other Plant & Misc.	10	25	4.00%	0	0	0	0.00%	0	0
5	SOURCE OF SUPPLY & PUMPING									
6	303.2 Land & Land Rights	13	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	2,457	33	3.03%	74	0	74	0.00%	0	74
8	305.2 Collect. & Impound.	31	50	2.00%	1	0	1	0.00%	0	1
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	516	30	3.33%	17	0	17	0.00%	0	17
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	5	35	2.86%	0	0	0	0.00%	0	0
13	310.2 Power Generation Equpi.	2	20	5.00%	0	0	0	0.00%	0	0
14	311.2 Pumping Equipment	3,917	20	5.00%	196	0	196	0.00%	0	196
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	1,167	33	3.03%	35	0	35	0.00%	0	35
19	320.3 Water Treatment Equip.	1,177	22	4.55%	54	0	54	0.00%	0	54
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	29	25	4.00%	1	0	1	0.00%	0	1
22	TRANSMISSION & DISTRIBUTION									
23	303.4 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	4,282	37	2.70%	116	0	116	0.00%	0	116
26	331.4 Transmission & Distribution	2,579	43	2.33%	60	0	60	0.00%	0	60
27	333.4 Services	1,410	40	2.50%	35	0	35	0.00%	0	35
28	334.4 Meters & Meter Installation	1,868	20	5.00%	93	0	93	0.00%	0	93
29	335.4 Hydrants	11	45	2.22%	0	0	0	0.00%	0	0
30	339.4 Other Plant & Misc.	23	25	4.00%	1	0	1	0.00%	0	1
31	GENERAL PLANT									
32	303.5 Land & Land Rights	34	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	349	40	2.50%	9	0	9	0.00%	0	9
34	340.5 Office Furniture & Equipment	216	15	6.67%	14	0	14	0.00%	0	14
35	340.51 Computer Equipment	575	6	16.67%	96	0	96	0.00%	0	96
36	341.5 Transportation Equipment	332	6	16.67%	55	0	55	0.00%	0	55
37	342.5 Stores Equipment	3	18	5.56%	0	0	0	0.00%	0	0
38	343.5 Tools, Shop & Garage	120	16	6.25%	8	0	8	0.00%	0	8
39	344.5 Laboratory Equipment	109	15	6.67%	7	0	7	0.00%	0	7
40	345.5 Power Operated Equipment	138	12	8.33%	11	0	11	0.00%	0	11
41	346.5 Communication Equipment	63	10	10.00%	6	0	6	0.00%	0	6
42	347.5 Miscellaneous Equipment	28	15	6.67%	2	0	2	0.00%	0	2
43	348.5 Other Tangible Plant	53	10	10.00%	5	0	5	0.00%	0	5
44	INTANGIBLE PLANT	279		2.51%	7	0	7	0.00%	0	7
45	SUPPLY & PUMPING	6,941		4.15%	288	0	288	0.00%	0	288
46	WATER TREATMENT PLANT	2,373		3.79%	90	0	90	0.00%	0	90
47	TRANSMISSION & DISTRIBUTION	10,174		3.00%	305	0	305	0.00%	0	305
48	GENERAL PLANT	2,020		10.54%	213	0	213	0.00%	0	213
49	TOTAL DEPRECIATION EXPENSE	21,787		4.14%	903	0	903	0.00%	0	903
50	LESS: AMORTIZATION OF CIAC				0	0	0		0	0
51	NET DEPRECIATION EXPENSE - WATER				903	0	903		0	903

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	3.64%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.33%	0	0	0	0.00%	0	0
3	Meter Installation Fees	0	4.98%	0	0	0	0.00%	0	0
4	Contributed Lines	0	2.33%	0	0	0	0.00%	0	0
5	Contributed Property Other Than Lines	0	3.51%	0	0	0	0.00%	0	0
6	Service Installation Fees	0	2.48%	0	0	0	0.00%	0	0
7	TOTAL WATER CIAC AMORT. EXP.	0		0	0	0		0	0

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	2,457	74	3.01%
3	305.2 Collecting & Impounding reservoirs	31	1	3.23%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	516	17	3.29%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	5	0	0.00%
8	310.2 Power Generation Equipment	2	0	0.00%
9	311.2 Pumping Equipment	3,917	196	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	1,167	35	3.00%
12	320.3 Water Treatment Equipment	1,177	54	4.59%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	29	1	3.48%
15	330.4 Distribution Reservoirs	4,282	116	2.71%
16	**COMPOSITE RATE**	13,583	494	3.64%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	2,579	60	2.33%
20	335.4 Hydrants	11	0	0.00%
21	339.4 Other Plant & Miscellaneous	23	1	4.35%
22	**COMPOSITE RATE**	2,613	61	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	1,868	93	4.98%
25	**COMPOSITE RATE**	1,868	93	4.98%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	1,410	35	2.48%
28	**COMPOSITE RATE**	1,410	35	2.48%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	13,583	494	3.64%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	2,613	61	2.33%
32	Meter Installation Fees (Line 25)	1,868	93	4.98%
33	Service Installation Fees (Line 28)	1,410	35	2.48%
34	**COMPOSITE RATE**	19,475	683	3.51%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	75	0	75	B-4(W)	
2	PAYROLL TAXES: (8.0%)	217	12	228	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL PAYROLL TAXES	217	12	228		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	424	0	424		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	424	0	424		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	TOTAL USED & USEFUL REAL EST. TAXES	424	0	424		
13	OTHER:	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	TOTAL OTHER	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME)	716	12	728		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1996 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	1,672	0	1,672	B-4(W)
3	Less:				
4	O & M Expenses	5,124	192	5,316	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	903	0	903	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	716	12	728	B-15(W)
8	Pre-Tax Operating Expenses	6,743	204	6,947	
9	**PRE-TAX OPERATING INCOME**	(5,071)	(204)	(5,275)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(5,071)	(204)	(5,275)	
12	Less:				
13	Interest Expense:				
14	Rate Base	13,202	0	13,202	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	698	0	698	C-3
17	Net Taxable Income (L11 - L16)	(5,769)	(204)	(5,973)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(2,225)	(79)	(2,304)	
20	Less:				
21	Parent Debt Adjustment	34	0	34	C-1(W)
22	Investment Tax Credit	5	0	5	C-7(W)
23	**TOTAL INCOME TAXES**	(2,264)	(79)	(2,342)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Clay / Lakeview Villas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.00%	0.00%	0.00%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

THIS PAGE INTENTIONALLY LEFT BLANK

SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1996 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	433,057	0	433,057	A-5 (W)
2	Utility Land & Land Rights	4,087	0	4,087	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(153,773)	0	(153,773)	A-9 (W)
6	CIAC	(125,958)	(72)	(126,030)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	57,545	0	57,545	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(2,930)	0	(2,930)	Vol. II
13	Deferred Taxes	(5,798)	0	(5,798)	C-7 (W)
14	Working Capital Allowance	16,976	0	16,976	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	223,204	(72)	223,132	

6/15/95 8:19 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	A. UTILITY PLANT IN SERVICE:			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	B. UTILITY LAND & LAND RIGHTS:			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	C. NON-USED AND USEFUL:			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	D. CONSTRUCTION WORK IN PROGRESS:			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	E. ACCUMULATED DEPRECIATION:			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	F. CIAC:			A-12 (W)
40	1. Transfer Unclaimed Refunds to CIAC	(72)	(72)	
41				
42	2.			
43		0	0	
44				
45		(72)	(72)	
46				
47	SUBTOTAL	(72)	(72)	

6/15/95 8:21 AM A03W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	(72)	(72)	

6/15/95 8:22 AM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Martin / Lellani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Martin / Lelani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, ratirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		291,521
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	12/31/92 Balance		291,521
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	3,178
21	1993 Net Additions		3,178
22	12/31/93 Balance		294,699
23			
24			
25	1994 Additions		118,401
26	1994 Retirements		1,746
27	1994 Adjustments		0
28	1994 Net Additions		116,654
29	12/31/94 Balance		411,353
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(472)
32	1995 Additions		17,552
33	1995 Retirements		899
34	1995 Adjustments		0
35	1995 Net Additions		16,653
36	12/31/95 Balance		427,534
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(4,406)
39	1996 Additions		66,423
40	1996 Retirements		4,550
41	1996 Adjustments		0
42	1996 Net Additions		61,873
43	12/31/96 Balance		485,001

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Net Additions 12/31/95 - 12/31/96 Gross	(4) Retirements	(5) Net	(6) 1996 PLANT IN SERVICE Balance Per Books 12/31/96	(7) Utility Adjustments	(8) Adjusted Balance 12/31/96	(9) 1996 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	INTANGIBLE PLANT										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,288	0	0	0	1,288	0	1,288	1,288	0	1,288
4	339.1 Other Plant & Miscellaneous	3,080	0	0	0	3,080	0	3,080	3,080	0	3,080
5	SOURCE OF SUPPLY & PUMPING										
6	303.2 Land & Land Rights	98	0	0	0	98	0	98	98	0	98
7	304.2 Structures & Improvements	13,570	0	0	0	13,570	0	13,570	13,570	0	13,570
8	305.2 Collecting & Impounding reservoirs	24,148	0	0	0	24,148	0	24,148	24,148	0	24,148
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	6,856	0	0	0	6,856	0	6,856	6,856	0	6,856
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	89	11,900	(4,500)	7,400	7,489	0	7,489	658	0	658
13	310.2 Power Generation Equipment	56,007	0	0	0	56,007	0	56,007	56,007	0	56,007
14	311.2 Pumping Equipment	34,394	0	0	0	34,394	0	34,394	34,394	0	34,394
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	116	0	0	0	116	0	116	116	0	116
18	304.3 Structures & Improvements	18,832	0	0	0	18,832	0	18,832	18,832	0	18,832
19	320.3 Water Treatment Equipment	16,440	0	0	0	16,440	0	16,440	16,440	0	16,440
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1,873	0	1,873	1,873	0	1,873	937	0	937
22	TRANSMISSION & DISTRIBUTION										
23	303.4 Land & Land Rights	2,756	0	0	0	2,756	0	2,756	2,756	0	2,756
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	35,401	0	0	0	35,401	0	35,401	35,401	0	35,401
26	331.4 Transmission & Distribution	82,302	0	0	0	82,302	0	82,302	82,302	0	82,302
27	333.4 Services	17,261	43,398	0	43,398	60,659	0	60,659	24,543	0	24,543
28	334.4 Meters & Meter Installation	43,811	3,280	0	3,280	47,092	0	47,092	45,451	0	45,451
29	335.4 Hydrants	3,880	0	0	0	3,880	0	3,880	3,880	0	3,880
30	339.4 Other Plant & Miscellaneous	555	0	0	0	555	0	555	555	0	555
31	GENERAL PLANT										
32	303.5 Land & Land Rights	1,117	0	0	0	1,117	0	1,117	1,117	0	1,117
33	304.5 Structures & Improvements	11,356	96	(50)	46	11,402	0	11,402	11,387	0	11,387
34	340.5 Office Furniture & Equipment	7,037	0	0	0	7,037	0	7,037	7,037	0	7,037
35	340.51 Computer Equipment	16,579	3,556	0	3,556	20,136	0	20,136	18,732	0	18,732
36	341.5 Transportation Equipment	10,517	478	0	478	10,995	0	10,995	10,807	0	10,807
37	342.5 Stores Equipment	101	0	0	0	101	0	101	101	0	101
38	343.5 Tools, Shop & Garage Equipment	3,835	144	0	144	3,979	0	3,979	3,922	0	3,922
39	344.5 Laboratory Equipment	3,488	113	0	113	3,601	0	3,601	3,557	0	3,557
40	345.5 Power Operated Equipment	3,533	1,584	0	1,584	5,117	0	5,117	4,492	0	4,492
41	346.5 Communication Equipment	2,038	0	0	0	2,038	0	2,038	2,038	0	2,038
42	347.5 Miscellaneous Equipment	916	0	0	0	916	0	916	916	0	916
43	348.5 Other Tangible Plant	1,725	0	0	0	1,725	0	1,725	1,725	0	1,725
44	INTANGIBLE PLANT	4,368	0	0	0	4,368	0	4,368	4,368	0	4,368
45	SUPPLY & PUMPING	135,162	11,900	(4,500)	7,400	142,562	0	142,562	135,731	0	135,731
46	WATER TREATMENT PLANT	35,388	1,873	0	1,873	37,261	0	37,261	36,325	0	36,325
47	TRANSMISSION & DISTRIBUTION	185,966	46,679	0	46,679	232,644	0	232,644	194,888	0	194,888
48	GENERAL PLANT	62,244	5,971	(50)	5,921	68,165	0	68,165	65,831	0	65,831
49	TOTAL PLANT IN SERVICE	423,128	66,423	(4,550)	61,873	485,001	0	485,001	437,143	0	437,143
50	LAND & LAND RIGHTS	4,087	0	0	0	4,087	0	4,087	4,087	0	4,087
51	TOTAL PIS LESS LAND	419,041	66,423	(4,550)	61,873	480,914	0	480,914	433,057	0	433,057

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Martin / Lelani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	0	1,288
4	339.1 Other Plant & Miscellaneous	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	0	3,080
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	98	98	98	98	98	98	98	98	98	98	98	98	98	0	98
7	304.2 Structures & Improvements	13,570	13,570	13,570	13,570	13,570	13,570	13,570	13,570	13,570	13,570	13,570	13,570	13,570	0	13,570
8	305.2 Collecting & Impounding reservoirs	24,148	24,148	24,148	24,148	24,148	24,148	24,148	24,148	24,148	24,148	24,148	24,148	24,148	0	24,148
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	6,856	6,856	6,856	6,856	6,856	6,856	6,856	6,856	6,856	6,856	6,856	6,856	6,856	0	6,856
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	89	89	89	89	89	89	89	89	89	89	89	89	7,489	7,400	658
13	310.2 Power Generation Equipment	56,007	56,007	56,007	56,007	56,007	56,007	56,007	56,007	56,007	56,007	56,007	56,007	56,007	0	56,007
14	311.2 Pumping Equipment	34,394	34,394	34,394	34,394	34,394	34,394	34,394	34,394	34,394	34,394	34,394	34,394	34,394	0	34,394
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	116	116	116	116	116	116	116	116	116	116	116	116	116	0	116
18	304.3 Structures & Improvements	18,832	18,832	18,832	18,832	18,832	18,832	18,832	18,832	18,832	18,832	18,832	18,832	18,832	0	18,832
19	320.3 Water Treatment Equipment	16,440	16,440	16,440	16,440	16,440	16,440	16,440	16,440	16,440	16,440	16,440	16,440	16,440	0	16,440
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	156	312	468	624	781	937	1,093	1,249	1,405	1,561	1,717	1,873	1,873	937
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	0	2,756
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	35,401	35,401	35,401	35,401	35,401	35,401	35,401	35,401	35,401	35,401	35,401	35,401	35,401	0	35,401
26	331.4 Transmission & Distribution	62,302	62,302	62,302	62,302	62,302	62,302	62,302	62,302	62,302	62,302	62,302	62,302	62,302	0	62,302
27	333.4 Services	17,261	17,406	17,552	17,698	17,844	17,989	18,135	18,281	18,426	18,572	18,718	60,513	60,659	43,398	24,543
28	334.4 Meters & Meter Installation	43,811	44,085	44,358	44,631	44,905	45,178	45,452	45,725	45,998	46,272	46,545	46,818	47,092	3,280	45,451
29	335.4 Hydrants	3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880	0	3,880
30	339.4 Other Plant & Miscellaneous	555	555	555	555	555	555	555	555	555	555	555	555	555	0	555
31	GENERAL PLANT															
32	303.5 Land & Land Rights	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	0	1,117
33	304.5 Structures & Improvements	11,356	11,394	11,397	11,404	11,406	11,408	11,367	11,369	11,370	11,376	11,386	11,394	11,402	46	11,387
34	340.5 Office Furniture & Equipment	7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	7,037	0	7,037
35	340.51 Computer Equipment	16,579	17,990	18,099	18,390	18,448	18,505	16,851	18,909	18,967	19,258	19,539	19,845	20,136	3,556	19,732
36	341.5 Transportation Equipment	10,517	10,707	10,722	10,761	10,769	10,776	10,823	10,830	10,838	10,877	10,915	10,956	10,995	478	10,807
37	342.5 Stores Equipment	101	101	101	101	101	101	101	101	101	101	101	101	101	0	101
38	343.5 Tools, Shop & Garage Equipment	3,835	3,892	3,897	3,908	3,911	3,913	3,927	3,929	3,932	3,944	3,955	3,967	3,979	144	3,922
39	344.5 Laboratory Equipment	3,488	3,533	3,537	3,546	3,548	3,550	3,561	3,562	3,564	3,573	3,582	3,592	3,601	113	3,557
40	345.5 Power Operated Equipment	3,533	4,162	4,210	4,340	4,365	4,391	4,545	4,571	4,597	4,726	4,852	4,988	5,117	1,584	4,492
41	346.5 Communication Equipment	2,038	2,038	2,038	2,038	2,038	2,038	2,038	2,038	2,038	2,038	2,038	2,038	2,038	0	2,038
42	347.5 Miscellaneous Equipment	916	916	916	916	916	916	916	916	916	916	916	916	916	0	916
43	348.5 Other Tangible Plant	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	0	1,725
44	INTANGIBLE PLANT	4,368	4,368	4,368	4,368	4,368	4,368	4,368	4,368	4,368	4,368	4,368	4,368	4,368	0	4,368
45	SUPPLY & PUMPING	135,162	135,162	135,162	135,162	135,162	135,162	135,162	135,162	135,162	135,162	135,162	135,162	142,562	7,400	135,731
46	WATER TREATMENT PLANT	35,388	35,544	35,700	35,856	36,012	36,169	36,325	36,481	36,637	36,793	36,949	37,105	37,261	1,873	36,325
47	TRANSMISSION & DISTRIBUTION	185,966	186,385	186,804	187,223	187,642	188,061	188,480	188,899	189,318	189,737	190,156	232,225	232,644	46,679	194,888
48	GENERAL PLANT	62,244	64,613	64,795	65,284	65,391	65,478	66,008	66,106	66,203	66,692	67,163	67,677	68,165	5,921	65,831
49	TOTAL PLANT IN SERVICE	423,128	426,072	426,830	427,893	428,566	429,238	430,344	431,016	431,689	432,752	433,799	478,538	485,001	61,873	437,143
50	LAND & LAND RIGHTS	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	0	4,087
51	TOTAL PIS LESS LAND	419,041	421,985	422,743	423,806	424,479	425,151	426,257	426,929	427,602	428,665	429,712	472,451	480,914	61,873	433,057

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Martin / Lellani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	7,400	7,400	569
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	156	156	156	156	156	156	156	156	156	156	156	156	1,873	937
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	146	146	146	146	146	146	146	146	146	146	41,798	146	43,398	7,282
28	334.4 Meters & Meter Installation	273	273	273	273	273	273	273	273	273	273	273	273	3,280	1,640
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	38	3	8	2	2	(41)	2	2	8	8	8	8	46	31
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	1,411	109	291	58	58	345	58	58	291	281	306	291	3,556	2,153
36	341.5 Transportation Equipment	190	15	39	8	8	46	8	8	39	38	41	39	478	289
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	57	4	12	2	2	14	2	2	12	11	12	12	144	87
39	344.5 Laboratory Equipment	45	3	9	2	2	11	2	2	9	9	10	9	113	68
40	345.5 Power Operated Equipment	628	48	130	26	26	154	26	26	130	125	136	130	1,584	959
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	7,400	7,400	569
46	WATER TREATMENT PLANT	156	156	156	156	156	156	156	156	156	156	156	156	1,873	937
47	TRANSMISSION & DISTRIBUTION	419	419	419	419	419	419	419	419	419	419	42,069	419	46,679	8,922
48	GENERAL PLANT	2,369	183	488	97	97	530	97	97	488	472	514	488	5,921	3,587
49	TOTAL NET ADDITIONS	2,944	758	1,064	672	672	1,105	672	672	1,064	1,047	42,739	8,464	61,973	14,015
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	2,944	758	1,064	672	672	1,105	672	672	1,064	1,047	42,739	8,464	61,973	14,015

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	11,900	11,900	915
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	156	156	156	156	156	156	156	156	156	156	156	156	1,873	937
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	146	146	146	146	146	146	146	146	146	146	41,796	146	43,398	7,282
28	334.4 Meters & Meter Installation	273	273	273	273	273	273	273	273	273	273	273	273	3,280	1,640
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	38	3	8	2	2	9	2	2	8	8	8	8	96	58
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	1,411	109	291	58	58	345	58	58	291	291	306	291	3,556	2,153
36	341.5 Transportation Equipment	190	15	39	8	8	46	8	8	39	38	41	39	478	289
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	57	4	12	2	2	14	2	2	12	11	12	12	144	87
39	344.5 Laboratory Equipment	45	3	9	2	2	11	2	2	9	9	10	9	113	68
40	345.5 Power Operated Equipment	628	48	130	26	26	154	26	26	130	125	136	130	1,584	959
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	11,900	11,900	915
46	WATER TREATMENT PLANT	156	156	156	156	156	156	156	156	156	156	156	156	1,873	937
47	TRANSMISSION & DISTRIBUTION	419	419	419	419	419	419	419	419	419	419	42,069	419	46,678	8,922
48	GENERAL PLANT	2,369	183	488	97	97	580	97	97	488	472	514	488	5,971	3,614
49	TOTAL GROSS ADDITIONS	2,944	758	1,064	672	672	1,155	672	672	1,064	1,047	42,739	12,964	66,423	14,388
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	2,944	758	1,064	672	672	1,155	672	672	1,064	1,047	42,739	12,964	66,423	14,388

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Martin / Lelland Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	4,500	4,500	346
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	50	0	0	0	0	0	0	50	27
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	4,500	4,500	346
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	50	0	0	0	0	0	0	50	27
49	TOTAL RETIREMENTS	0	0	0	0	0	50	0	0	0	0	0	4,500	4,550	373
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	0	0	0	0	0	50	0	0	0	0	0	4,500	4,550	373

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	1,288	0.00%	0
4	339.1 Other Plant & Miscellaneous	3,080	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	98	0.00%	0
7	304.2 Structures & Improvements	13,570	0.00%	0
8	305.2 Collecting & Impounding reservoirs	24,148	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	6,856	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	658	0.00%	0
13	310.2 Power Generation Equipment	56,007	0.00%	0
14	311.2 Pumping Equipment	34,394	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	116	0.00%	0
18	304.3 Structures & Improvements	18,832	0.00%	0
19	320.3 Water Treatment Equipment	16,440	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	937	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	2,756	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	35,401	0.00%	0
26	331.4 Transmission & Distribution	82,302	0.00%	0
27	333.4 Services	24,543	0.00%	0
28	334.4 Meters & Meter Installation	45,451	0.00%	0
29	335.4 Hydrants	3,880	0.00%	0
30	339.4 Other Plant & Miscellaneous	555	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	1,117	0.00%	0
33	304.5 Structures & Improvements	11,387	0.00%	0
34	340.5 Office Furniture & Equipment	7,037	0.00%	0
35	340.51 Computer Equipment	18,732	0.00%	0
36	341.5 Transportation Equipment	10,807	0.00%	0
37	342.5 Stores Equipment	101	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	3,922	0.00%	0
39	344.5 Laboratory Equipment	3,557	0.00%	0
40	345.5 Power Operated Equipment	4,492	0.00%	0
41	346.5 Communication Equipment	2,038	0.00%	0
42	347.5 Miscellaneous Equipment	916	0.00%	0
43	348.5 Other Tangible Plant	1,725	0.00%	0
44	**INTANGIBLE PLANT**	4,368	0.00%	0
45	**SUPPLY & PUMPING**	135,731	0.00%	0
46	**WATER TREATMENT PLANT**	36,325	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	194,888	0.00%	0
48	**GENERAL PLANT**	65,831	0.00%	0
49	**TOTAL PLANT IN SERVICE**	437,143	0.00%	0
50	**LAND & LAND RIGHTS**	4,087	0.00%	0
51	**TOTAL PIS LESS LAND**	433,057	0.00%	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

	(1)	(2)	(3)	(4)	
		AVERAGE 1996 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant In Service	0	0	0	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	0	0	0	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	0	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Convantional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer seperately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimbell

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		92,149
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		12,560
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		12,560
15	12/31/92 Balance		104,709
16			
17			
18	1993 Additions		12,560
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	(3,950)
21	1993 Net Additions		8,610
22	12/31/93 Balance		113,320
23			
24			
25	1994 Additions		15,860
26	1994 Retirements		1,746
27	1994 Adjustments		0
28	1994 Net Additions		14,114
29	12/31/94 Balance		127,434
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(209)
32	1995 Additions		19,072
33	1995 Retirements		899
34	1995 Adjustments		0
35	1995 Net Additions		18,173
36	12/31/95 Balance		145,398
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(1,261)
39	1996 Additions		20,018
40	1996 Retirements		4,550
41	1996 Adjustments		0
42	1996 Net Additions		15,468
43	12/31/96 Balance		159,605

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	570	32	602	0	602	586	0	586
4	339.1 Other Plant & Miscellaneous	1,650	123	1,773	0	1,773	1,712	0	1,712
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	6,493	411	6,904	0	6,904	6,699	0	6,699
8	305.2 Collecting & Impounding reservoirs	9,668	483	10,151	0	10,151	9,910	0	9,910
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	3,479	228	3,707	0	3,707	3,593	0	3,593
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	22	(4,481)	(4,459)	0	(4,459)	(315)	0	(315)
13	310.2 Power Generation Equipment	9,694	2,800	12,494	0	12,494	11,094	0	11,094
14	311.2 Pumping Equipment	15,587	1,720	17,307	0	17,307	16,447	0	16,447
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,562	571	2,133	0	2,133	1,847	0	1,847
19	320.3 Water Treatment Equipment	7,348	748	8,096	0	8,096	7,722	0	7,722
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	37	37	0	37	19	0	19
22	TRANSMISSION & DISTRIBUTION								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1,523	956	2,479	0	2,479	2,001	0	2,001
26	331.4 Transmission & Distribution	18,169	1,918	20,087	0	20,087	19,128	0	19,128
27	333.4 Services	16,476	614	17,090	0	17,090	16,783	0	16,783
28	334.4 Meters & Meter Installation	16,657	2,273	18,930	0	18,930	17,794	0	17,794
29	335.4 Hydrants	4,742	86	4,828	0	4,828	4,785	0	4,785
30	339.4 Other Plant & Miscellaneous	847	22	869	0	869	858	0	858
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	2,567	235	2,802	0	2,802	2,682	0	2,682
34	340.5 Office Furniture & Equipment	3,243	469	3,712	0	3,712	3,478	0	3,478
35	340.51 Computer Equipment	7,614	3,123	10,737	0	10,737	9,175	0	9,175
36	341.5 Transportation Equipment	7,769	1,801	9,570	0	9,570	8,670	0	8,670
37	342.5 Stores Equipment	34	6	40	0	40	37	0	37
38	343.5 Tools, Shop & Garage Equipment	1,985	245	2,230	0	2,230	2,107	0	2,107
39	344.5 Laboratory Equipment	516	237	753	0	753	634	0	634
40	345.5 Power Operated Equipment	3,605	374	3,979	0	3,979	3,792	0	3,792
41	346.5 Communication Equipment	953	204	1,157	0	1,157	1,055	0	1,055
42	347.5 Miscellaneous Equipment	230	61	291	0	291	261	0	261
43	348.5 Other Tangible Plant	1,133	172	1,305	0	1,305	1,219	0	1,219
44	INTANGIBLE PLANT	2,220	155	2,375	0	2,375	2,297	0	2,297
45	SUPPLY & PUMPING	44,943	1,161	46,104	0	46,104	47,428	0	47,428
46	WATER TREATMENT PLANT	8,910	1,356	10,266	0	10,266	9,588	0	9,588
47	TRANSMISSION & DISTRIBUTION	58,414	5,869	64,283	0	64,283	61,349	0	61,349
48	GENERAL PLANT	29,650	6,927	36,577	0	36,577	33,112	0	33,112
49	TOTAL ACCUMULATED DEPRECIATION	144,137	15,468	159,605	0	159,605	153,773	0	153,773

6/15/95 9:47 AM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	570	573	576	579	582	585	584	587	590	593	596	599	602	32	586
4	339.1 Other Plant & Miscellaneous	1,650	1,660	1,670	1,680	1,690	1,700	1,713	1,723	1,733	1,743	1,753	1,763	1,773	123	1,712
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	6,493	6,527	6,561	6,595	6,629	6,663	6,700	6,734	6,768	6,802	6,836	6,870	6,904	411	6,699
8	305.2 Collecting & Impounding reservoirs	9,668	9,708	9,748	9,788	9,828	9,868	9,911	9,951	9,991	10,031	10,071	10,111	10,151	483	9,910
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	3,479	3,498	3,517	3,536	3,555	3,574	3,593	3,612	3,631	3,650	3,669	3,688	3,707	228	3,593
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	22	24	26	28	30	32	29	31	33	35	37	39	(4,450)	(4,481)	(315)
13	310.2 Power Generation Equipment	9,694	9,927	10,160	10,393	10,626	10,859	11,096	11,329	11,562	11,795	12,028	12,261	12,494	2,800	11,094
14	311.2 Pumping Equipment	15,567	15,730	15,873	16,016	16,159	16,302	16,449	16,592	16,735	16,878	17,021	17,164	17,307	1,720	16,447
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,562	1,610	1,658	1,706	1,754	1,802	1,845	1,893	1,941	1,989	2,037	2,085	2,133	571	1,847
19	320.3 Water Treatment Equipment	7,348	7,410	7,472	7,534	7,596	7,658	7,724	7,786	7,848	7,910	7,972	8,034	8,096	748	7,722
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	3	6	9	12	15	19	22	25	28	31	34	37	37	19
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1,523	1,603	1,683	1,763	1,843	1,923	1,999	2,079	2,159	2,239	2,319	2,399	2,479	956	2,001
26	331.4 Transmission & Distribution	18,169	18,329	18,489	18,649	18,809	18,969	19,127	19,287	19,447	19,607	19,767	19,927	20,087	1,918	19,128
27	333.4 Services	16,476	16,527	16,578	16,629	16,680	16,731	16,784	16,835	16,886	16,937	16,988	17,039	17,090	614	16,783
28	334.4 Meters & Meter Installation	16,657	16,846	17,035	17,224	17,413	17,602	17,796	17,985	18,174	18,363	18,552	18,741	18,930	2,273	17,794
29	335.4 Hydrants	4,742	4,749	4,756	4,763	4,770	4,777	4,788	4,793	4,800	4,807	4,814	4,821	4,828	86	4,785
30	339.4 Other Plant & Miscellaneous	847	849	851	853	855	857	857	859	861	863	865	867	869	22	858
31	GENERAL PLANT															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	2,567	2,591	2,615	2,639	2,663	2,687	2,658	2,682	2,706	2,730	2,754	2,778	2,802	235	2,682
34	340.5 Office Furniture & Equipment	3,243	3,282	3,321	3,360	3,399	3,438	3,478	3,517	3,556	3,595	3,634	3,673	3,712	469	3,478
35	340.51 Computer Equipment	7,614	7,874	8,134	8,394	8,654	8,914	9,177	9,437	9,697	9,957	10,217	10,477	10,737	3,123	9,175
36	341.5 Transportation Equipment	7,769	7,919	8,069	8,219	8,369	8,519	8,670	8,820	8,970	9,120	9,270	9,420	9,570	1,801	8,670
37	342.5 Stores Equipment	34	35	36	37	38	39	34	35	36	37	38	39	40	6	37
38	343.5 Tools, Shop & Garage Equipment	1,985	2,005	2,025	2,045	2,065	2,085	2,110	2,130	2,150	2,170	2,190	2,210	2,230	245	2,107
39	344.5 Laboratory Equipment	516	536	556	576	596	616	633	653	673	693	713	733	753	237	634
40	345.5 Power Operated Equipment	3,605	3,636	3,667	3,698	3,729	3,760	3,793	3,824	3,855	3,886	3,917	3,948	3,979	374	3,792
41	346.5 Communication Equipment	953	970	987	1,004	1,021	1,038	1,055	1,072	1,089	1,106	1,123	1,140	1,157	204	1,055
42	347.5 Miscellaneous Equipment	230	235	240	245	250	255	261	266	271	276	281	286	291	61	261
43	348.5 Other Tangible Plant	1,133	1,147	1,161	1,175	1,189	1,203	1,221	1,235	1,249	1,263	1,277	1,291	1,305	172	1,219
44	INTANGIBLE PLANT	2,220	2,233	2,246	2,259	2,272	2,285	2,297	2,310	2,323	2,336	2,349	2,362	2,375	155	2,297
45	SUPPLY & PUMPING	44,943	45,414	45,885	46,356	46,827	47,298	47,778	48,249	48,720	49,191	49,662	50,133	49,104	1,161	47,428
46	WATER TREATMENT PLANT	8,910	9,023	9,136	9,249	9,362	9,475	9,568	9,701	9,814	9,927	10,040	10,153	10,266	1,356	9,568
47	TRANSMISSION & DISTRIBUTION	58,414	58,903	59,392	59,881	60,370	60,859	61,349	61,838	62,327	62,816	63,305	63,794	64,283	5,869	61,349
48	GENERAL PLANT	29,650	30,231	30,812	31,393	31,974	32,555	33,091	33,672	34,253	34,834	35,415	35,996	36,577	6,927	33,112
49	TOTAL WATER ACCUM. DEPR.	144,137	145,804	147,471	149,138	150,805	152,472	154,103	155,770	157,437	159,104	160,771	162,438	159,605	15,468	153,773

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Martin / Lelland Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
4	339.1 Other Plant & Miscellaneous	10	10	10	10	10	13	10	10	10	10	10	10	123	62
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	34	34	34	34	34	37	34	34	34	34	34	34	411	206
8	305.2 Collecting & Impounding reservoirs	40	40	40	40	40	43	40	40	40	40	40	40	483	242
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	19	19	19	19	19	19	19	19	19	19	19	19	228	114
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2	2	2	2	2	(3)	2	2	2	2	2	(4,498)	(4,481)	(337)
13	310.2 Power Generation Equipment	233	233	233	233	233	237	233	233	233	233	233	233	2,800	1,400
14	311.2 Pumping Equipment	143	143	143	143	143	147	143	143	143	143	143	143	1,720	860
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	48	48	48	48	48	43	48	48	48	48	48	48	571	285
19	320.3 Water Treatment Equipment	62	62	62	62	62	66	62	62	62	62	62	62	748	374
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	3	3	3	3	3	4	3	3	3	3	3	3	37	19
22	TRANSMISSION & DISTRIBUTION														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	80	80	80	80	80	76	80	80	80	80	80	80	956	478
26	331.4 Transmission & Distribution	160	160	160	160	160	158	160	160	160	160	160	160	1,918	959
27	333.4 Services	51	51	51	51	51	53	51	51	51	51	51	51	614	307
28	334.4 Meters & Meter Installation	189	189	189	189	189	194	189	189	189	189	189	189	2,273	1,137
29	335.4 Hydrants	7	7	7	7	7	9	7	7	7	7	7	7	88	43
30	339.4 Other Plant & Miscellaneous	2	2	2	2	2	0	2	2	2	2	2	2	22	11
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	24	24	24	24	24	(29)	24	24	24	24	24	24	235	118
34	340.5 Office Furniture & Equipment	39	39	39	39	39	40	39	39	39	39	39	39	469	235
35	340.51 Computer Equipment	260	260	260	260	260	263	260	260	260	260	260	260	3,123	1,562
36	341.5 Transportation Equipment	150	150	150	150	150	151	150	150	150	150	150	150	1,801	901
37	342.5 Stores Equipment	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
38	343.5 Tools, Shop & Garage Equipment	20	20	20	20	20	25	20	20	20	20	20	20	245	123
39	344.5 Laboratory Equipment	20	20	20	20	20	17	20	20	20	20	20	20	237	118
40	345.5 Power Operated Equipment	31	31	31	31	31	33	31	31	31	31	31	31	374	187
41	346.5 Communication Equipment	17	17	17	17	17	17	17	17	17	17	17	17	204	102
42	347.5 Miscellaneous Equipment	5	5	5	5	5	6	5	5	5	5	5	5	61	31
43	348.5 Other Tangible Plant	14	14	14	14	14	18	14	14	14	14	14	14	172	88
44	INTANGIBLE PLANT	13	13	13	13	13	12	13	13	13	13	13	13	155	78
45	SUPPLY & PUMPING	471	471	471	471	471	480	471	471	471	471	471	(4,029)	1,161	2,485
46	WATER TREATMENT PLANT	113	113	113	113	113	113	113	113	113	113	113	113	1,356	678
47	TRANSMISSION & DISTRIBUTION	489	489	489	489	489	490	489	489	489	489	489	489	5,869	2,935
48	GENERAL PLANT	581	581	581	581	581	536	581	581	581	581	581	581	6,927	3,464
49	TOTAL NET ADDITIONS	1,667	1,667	1,667	1,667	1,667	1,631	1,667	1,667	1,667	1,667	1,667	(2,833)	15,468	9,640

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Martin / Lellani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
4	339.1 Other Plant & Miscellaneous	10	10	10	10	10	13	10	10	10	10	10	10	123	62
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	34	34	34	34	34	37	34	34	34	34	34	34	411	206
8	305.2 Collecting & Impounding reservoirs	40	40	40	40	40	43	40	40	40	40	40	40	483	242
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	19	19	19	19	19	19	19	19	19	19	19	19	228	114
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2	2	2	2	2	(3)	2	2	2	2	2	2	19	9
13	310.2 Power Generation Equipment	233	233	233	233	233	237	233	233	233	233	233	233	2,800	1,400
14	311.2 Pumping Equipment	143	143	143	143	143	147	143	143	143	143	143	143	1,720	860
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	48	48	48	48	48	43	48	48	48	48	48	48	571	285
19	320.3 Water Treatment Equipment	62	62	62	62	62	66	62	62	62	62	62	62	748	374
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	3	3	3	3	3	4	3	3	3	3	3	3	37	19
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	80	80	80	80	80	76	80	80	80	80	80	80	955	478
26	331.4 Transmission & Distribution	160	160	160	160	160	158	160	160	160	160	160	160	1,918	959
27	333.4 Services	51	51	51	51	51	53	51	51	51	51	51	51	614	307
28	334.4 Meters & Meter Installation	189	189	189	189	189	194	189	189	189	189	189	189	2,273	1,137
29	335.4 Hydrants	7	7	7	7	7	9	7	7	7	7	7	7	86	43
30	339.4 Other Plant & Miscellaneous	2	2	2	2	2	0	2	2	2	2	2	2	22	11
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	24	24	24	24	24	21	24	24	24	24	24	24	285	142
34	340.5 Office Furniture & Equipment	39	39	39	39	39	40	39	39	39	39	39	39	469	235
35	340.51 Computer Equipment	260	260	260	260	260	263	260	260	260	260	260	260	3,123	1,562
36	341.5 Transportation Equipment	150	150	150	150	150	151	150	150	150	150	150	150	1,801	901
37	342.5 Stores Equipment	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
38	343.5 Tools, Shop & Garage Equipment	20	20	20	20	20	25	20	20	20	20	20	20	245	123
39	344.5 Laboratory Equipment	20	20	20	20	20	17	20	20	20	20	20	20	237	118
40	345.5 Power Operated Equipment	31	31	31	31	31	33	31	31	31	31	31	31	374	187
41	346.5 Communication Equipment	17	17	17	17	17	17	17	17	17	17	17	17	204	102
42	347.5 Miscellaneous Equipment	5	5	5	5	5	6	5	5	5	5	5	5	61	31
43	348.5 Other Tangible Plant	14	14	14	14	14	18	14	14	14	14	14	14	172	86
44	**INTANGIBLE PLANT**	13	13	13	13	13	12	13	13	13	13	13	13	155	78
45	**SUPPLY & PUMPING**	471	471	471	471	471	480	471	471	471	471	471	471	5,661	2,831
46	**WATER TREATMENT PLANT**	113	113	113	113	113	113	113	113	113	113	113	113	1,356	678
47	**TRANSMISSION & DISTRIBUTION**	489	489	489	489	489	490	489	489	489	489	489	489	5,869	2,935
48	**GENERAL PLANT**	581	581	581	581	581	586	581	581	581	581	581	581	6,977	3,490
49	**TOTAL GROSS ADDITIONS**	1,667	1,667	1,667	1,667	1,667	1,681	1,667	1,667	1,667	1,667	1,667	1,667	20,018	10,012

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	4,500	4,500	346
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	50	0	0	0	0	0	0	50	27
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	4,500	4,500	346
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	50	0	0	0	0	0	0	50	27
49	**TOTAL RETIREMENTS**	0	0	0	0	0	50	0	0	0	0	0	4,500	4,550	373

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	586	0.00%	0
4	339.1 Other Plant & Miscellaneous	1,712	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	6,699	0.00%	0
8	305.2 Collecting & Impounding reservoirs	9,910	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	3,593	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	(315)	0.00%	0
13	310.2 Power Generation Equipment	11,094	0.00%	0
14	311.2 Pumping Equipment	16,447	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	1,847	0.00%	0
19	320.3 Water Treatment Equipment	7,722	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	19	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	2,001	0.00%	0
26	331.4 Transmission & Distribution	19,128	0.00%	0
27	333.4 Services	16,783	0.00%	0
28	334.4 Meters & Meter Installation	17,794	0.00%	0
29	335.4 Hydrants	4,785	0.00%	0
30	339.4 Other Plant & Miscellaneous	858	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	2,682	0.00%	0
34	340.5 Office Furniture & Equipment	3,478	0.00%	0
35	340.51 Computer Equipment	9,175	0.00%	0
36	341.5 Transportation Equipment	8,670	0.00%	0
37	342.5 Stores Equipment	37	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	2,107	0.00%	0
39	344.5 Laboratory Equipment	634	0.00%	0
40	345.5 Power Operated Equipment	3,792	0.00%	0
41	346.5 Communication Equipment	1,055	0.00%	0
42	347.5 Miscellaneous Equipment	261	0.00%	0
43	348.5 Other Tangible Plant	1,219	0.00%	0
44	INTANGIBLE PLANT	2,297	0.00%	0
45	SUPPLY & PUMPING	47,428	0.00%	0
46	WATER TREATMENT PLANT	9,588	0.00%	0
47	TRANSMISSION & DISTRIBUTION	61,349	0.00%	0
48	GENERAL PLANT	33,112	0.00%	0
49	TOTAL	153,773	0.00%	0

6/15/95 11:07 AM A09W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Water CIAC Year-End Balances
1			
2			
3	1985 Additions		0
4	1985 Retirements		0
5	1985 Adjustments		0
6	1985 Net Additions		0
7	12/31/85 Balance		0
8			
9			
10	1986 Additions		0
11	1986 Retirements		0
12	1986 Adjustments		0
13	1986 Net Additions		0
14	12/31/86 Balance		0
15			
16			
17	1987 Additions		0
18	1987 Retirements		0
19	1987 Adjustments		0
20	1987 Net Additions		0
21	12/31/87 Balance		0
22			
23			
24	1988 Additions		0
25	1988 Retirements		0
26	1988 Adjustments		0
27	1988 Net Additions		0
28	12/31/88 Balance		0
29			
30			
31	1989 Additions		0
32	1989 Retirements		0
33	1989 Adjustments		0
34	1989 Net Additions		0
35	12/31/89 Balance		0
36			
37			
38	1990 Additions		0
39	1990 Retirements		0
40	1990 Adjustments		0
41	1990 Net Additions		0
42	12/31/90 Balance		0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	125,058
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	225
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	225
15	12/31/92 Balance	125,283
16		
17		
18	1993 Additions	225
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	225
22	12/31/93 Balance	125,508
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	12/31/94 Balance	125,508
30		
31		
32	1995 Additions	225
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	225
36	12/31/95 Balance	125,733
37		
38		
39	1996 Additions	450
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross Up Refunds	72
42	1996 Net Additions	522
43	12/31/96 Balance	126,255

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	72	72	0	72	72	0.00%	0
2	Line/Main Extensions	112,018	0	112,018	0	112,018	112,018	0	112,018	0.00%	0
3	Meter Installation Fees	13,565	150	13,715	0	13,715	13,640	0	13,640	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	150	300	450	0	450	300	0	300	0.00%	0
7	**TOTAL WATER CIAC**	125,733	450	126,183	72	126,255	125,958	72	126,030	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Martin / Lelland Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	112,018	112,018	112,018	112,018	112,018	112,018	112,018	112,018	112,018	112,018	112,018	112,018	112,018	0	112,018
3	Meter Installation Fees	13,565	13,565	13,565	13,565	13,565	13,565	13,640	13,715	13,715	13,715	13,715	13,715	13,715	150	13,640
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	150	150	150	150	150	150	300	450	450	450	450	450	450	300	300
7	TOTAL WATER CIAC	125,733	125,733	125,733	125,733	125,733	125,733	125,958	126,183	126,183	126,183	126,183	126,183	126,183	450	125,958

962

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	75	75	0	0	0	0	0	150	75
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	150	150	0	0	0	0	0	300	150
7	**TOTAL NET ADDITIONS**	0	0	0	0	0	225	225	0	0	0	0	0	450	225

963

6/15/95 12:17 PM A12W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	75	75	0	0	0	0	0	150	75
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	150	150	0	0	0	0	0	300	150
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	0	225	225	0	0	0	0	0	450	225

964

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	72	0	0	0	0	0	0	0	0	0	0	0	72	72
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	72	0	0	0	0	0	0	0	0	0	0	0	72	72
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	42,734
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	3,279
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	3,279
15	12/31/92 Balance	46,013
16		
17		
18	1993 Additions	3,290
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	3,290
22	12/31/93 Balance	49,303
23		
24		
25	1994 Additions	3,296
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	3,296
29	12/31/94 Balance	52,599
30		
31		
32	1995 Additions	3,288
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	3,288
36	12/31/95 Balance	55,887
37		
38		
39	1996 Additions	3,314
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	3,314
43	12/31/96 Balance	59,201

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Martin / Lellani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	3	3	0	3	2	0	2	0.00%	0
2	Line/Main Extensions	48,659	2,621	51,280	0	51,280	49,970	0	49,970	0.00%	0
3	Meter Installation Fees	7,226	682	7,908	0	7,908	7,567	0	7,567	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	2	8	10	0	10	6	0	6	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	55,887	3,314	59,201	0	59,201	57,545	0	57,545	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Ave. Utility Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	3	3	3	3	3	3	3	3	2
2	Line/Main Extensions	48,659	48,877	49,095	49,313	49,531	49,749	49,972	50,190	50,408	50,626	50,844	51,062	51,280	2,621	49,970
3	Meter Installation Fees	7,226	7,283	7,340	7,397	7,454	7,511	7,566	7,623	7,680	7,737	7,794	7,851	7,908	682	7,567
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	2	3	4	5	6	7	4	5	6	7	8	9	10	8	6
7	TOTAL ACC. AMORT. CIAC	55,887	56,163	56,439	56,715	56,991	57,267	57,545	57,821	58,097	58,373	58,649	58,925	59,201	3,314	57,545

970

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	3	0	0	0	0	0	0	3	2
2	Line/Main Extensions	218	218	218	218	218	223	218	218	218	218	218	218	2,621	1,311
3	Meter Installation Fees	57	57	57	57	57	55	57	57	57	57	57	57	682	341
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
7	TOTAL NET ADDITIONS	276	276	276	276	276	278	276	276	276	276	276	276	3,314	1,658

971

6/15/95 1:32 PM A14W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	3	0	0	0	0	0	0	3	2
2	Line/Main Extensions	218	218	218	218	218	223	218	218	218	218	218	218	2,621	1,311
3	Meter Installation Fees	57	57	57	57	57	55	57	57	57	57	57	57	682	341
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
7	**TOTAL GROSS ADDITIONS**	276	276	276	276	276	278	276	276	276	276	276	276	3,314	1,658

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

974

6/15/95 1:38 PM A14W6.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	TOTAL	195,498,804	100.00%		9.85%	
10						
11						
12			PRESENT ANNUAL AFUDC RATE =		see below	(b)
13						
14			PROPOSED ANNUAL AFUDC RATE =		9.85%	(c)
15						
16			PROPOSED MONTHLY AFUDC RATE =		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	TOTAL	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	CALCULATION OF PROPOSED MONTHLY AFUDC RATE					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/15/95 1:39 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) AFUDC RATES PROPOSED ANNUAL	(7) AFUDC RATES PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Dastwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) AFUDC RATES PROPOSED ANNUAL	(14) AFUDC RATES PROPOSED MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washingtor	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,483,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,674)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,348)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,820	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	228,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,666	16,331,796	16,501,261	16,285,037	16,194,726	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	938,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,781
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	5,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,468,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant In Service	335,186,498	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,290,346	382,356,286	333,672,216
3	Construction In Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,298	7,027,996
6															
7	**GROSS UTILITY PLANT**	341,911,668	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,965,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,645,493)
10															
11	**NET UTILITY PLANT**	257,095,947	273,963,526	273,654,207	273,363,116	274,887,449	276,539,673	283,563,101	284,717,969	285,763,418	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,236	297,036	300,834	278,046
15															
16	**INVESTMENT IN UTILITY PLANT**	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,168,154
20	Investment In Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	**TOTAL OTHER INVESTMENTS**	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,840,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,533
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,817,512	7,341,633	4,330,468	6,096,028	7,858,940	6,114,057	4,507,685	3,965,681
30															
31	**TOTAL CASH**	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

979

6/15/95 1:41 PM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,836,059	4,818,754	4,463,386
34	Other Accounts Receivable	361,585	381,645	343,901	352,864	396,421	411,548	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(388,340)	(399,655)	(391,574)	(407,346)	(405,828)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,119	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,768,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,682
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,784,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,969,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

980

Note: May not cross ... due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,282,458	12,288,458	13,180,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,059,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,078,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,844	2,693,456	2,798,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,849	1,157,315	1,739,371	747,968
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,828,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

981

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,169,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,969	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,396,137	119,516,274	119,727,886	119,842,789	120,091,705	120,319,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Martin / Lellani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0		12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11.	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1996		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	DEFERRED DEBITS				
3	12/31/95 Balance			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	Total Amortization Expense 12/31/96		0		B-1 (W)
18	Average Rate Base Balance 12/31/96			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:							
2	Water Sales	80,265	0	80,265	49,965	130,230	62.25%	B-4(W),B-3(W)
3	Other Revenue	2,895	0	2,895	0	2,895		B-4(W)
4	TOTAL OPERATING REVENUES	83,160	0	83,160	49,965	133,125		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	64,438	2,784	67,222	0	67,222		B-5(W)
7	Depreciation net of CIAC Amort	16,704	0	16,704	0	16,704		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	9,900	149	10,049	2,248 (A)	12,297		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(8,358)	(1,130)	(9,488)	18,407 (B)	8,919		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	82,683	1,804	84,487	20,655	105,142		
12	NET OPERATING INCOME	477	(1,804)	(1,327)	29,310	27,983		
13	RATE BASE	223,204	(72)	223,132		223,132		A-1(W)
14	RATE OF RETURN	0.21%		(0.59%)		12.54%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 6) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:								
2	Water Sales	80,265	0	80,265	41,507		121,772	51.71%	B-4(W),B-3(W)
3	Other Revenue	2,895	0	2,895	0		2,895		B-4(W)
4	TOTAL OPERATING REVENUES	83,160	0	83,160	41,507		124,667		
5	OPERATING EXPENSES:								
6	Operation and Maintenance	64,438	2,784	67,222	0		67,222		B-5(W)
7	Depreciation net of CIAC Amort	16,704	0	16,704	0		16,704		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	9,900	149	10,049	1,868	(A)	11,917		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(8,358)	(1,130)	(9,488)	15,291	(B)	5,803		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	82,683	1,804	84,487	17,159		101,646		
12	NET OPERATING INCOME	477	(1,804)	(1,327)	24,348		23,021		
13	RATE BASE	223,204	(72)	223,132			223,132		A-1(W)
14	RATE OF RETURN	0.21%		(0.59%)			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Required	Requested	Supporting Schedules	Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	17.82%	D-1(W)	
3	Rate of Return (%)	10.32%	12.54%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	223,132	223,132	A-1(W)	
6	Required / Requested Income (L3 x L5)	23,021	27,983		
7	Adjusted Income Under Present Rates	(1,327)	(1,327)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	24,348	29,310		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	39,639	47,717		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	41,507	49,965		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	39,639	47,717		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	15,291	18,407		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,868	2,248		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	24,348	29,310		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

	(1)	(2)	(3)	(4)
Line No.	Class of Capital	Ratio	Cost Rate	Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

6/16/95 8:35 AM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	A. REVENUES:		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	B. OPERATION AND MAINTENANCE EXPENSE:		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	1,108	
11			
12	3. Conservation Program Expenses	774	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	205	
15			
16	5. Conservation Elasticity Adjustment	(631)	
17			
18	6. Hewitt Study Expenses	1,328	
19			
20	7.	0	
21			
22		2,784	
23	C. DEPRECIATION NET OF AMORTIZATION OF CIAC:		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	D. AMORTIZATION:		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	E. TAXES OTHER THAN INCOME:		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	149	
37			
38	2.	0	
39			
40	3.	0	
41			
42	4.	0	
43			
44		149	
45	F. INCOME TAXES:		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(1,130)	
47			
48	2.	0	
49			
50		(1,130)	
51			
52			
53	TOTAL WATER INCOME ADJUSTMENTS	1,804	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

	(1)	(2)	(3)	(4)
		1996 Revenues (Present)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	80,265	0	80,265
4	461.2 Metered - Commercial	0	0	0
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	80,265	0	80,265
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	80,265	0	80,265
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	2,895	0	2,895
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	2,895	0	2,895
26	**TOTAL PRESENT WATER OPERATING REVENUES**	83,160	0	83,160

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	27,872	1,868	29,740	13,274	633	13,907	4,027	417	4,444	10,571	819	11,390
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	6,965	135	7,100	3,317	0	3,317	1,006	56	1,063	2,642	79	2,720
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	6,791	(501)	6,290	6,600	(525)	6,075	13	0	13	178	24	202
6	616 Fuel for Power Production	330	0	330	330	0	330	0	0	0	0	0	0
7	618 Chemicals	1,325	(105)	1,220	1,325	(105)	1,220	0	0	0	0	0	0
8	620 Materials & Supplies	4,965	126	5,091	4,266	0	4,266	214	22	236	484	104	588
9	631 Contractual Services - Eng.	81	0	81	0	0	0	0	0	0	81	0	81
10	632 Contractual Services - Acct.	431	0	431	0	0	0	0	0	0	431	0	431
11	633 Contractual Services - Legal	259	0	259	0	0	0	0	0	0	259	0	259
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	2,175	494	2,669	1,506	182	1,688	0	0	0	669	312	981
14	641 Rental of Real Building/Real Property	385	60	445	0	0	0	0	0	0	385	60	445
15	642 Rental of Equipment	24	10	34	6	0	6	0	0	0	18	10	28
16	650 Transportation Expense	2,189	28	2,217	1,849	0	1,849	152	19	170	188	9	190
17	656 Insurance - Vehicle	295	0	295	0	0	0	0	0	0	295	0	295
18	657 Insurance - General Liability	607	126	733	0	0	0	0	0	0	607	126	733
19	658 Insurance - Workman's Comp (2)	477	6	483	227	0	227	69	4	73	181	2	183
20	659 Insurance - Other	60	0	60	0	0	0	0	0	0	60	0	60
21	660 Advertising Expense	66	59	125	0	0	0	0	0	0	66	59	125
22	666 Reg. Comm. Exp. - Rate Case Amort.	1,782	0	1,782	0	0	0	0	0	0	1,782	0	1,782
23	667 Reg. Comm. Exp. - Other	143	0	143	0	0	0	0	0	0	143	0	143
24	670 Bad Debt Expense	527	57	584	0	0	0	527	57	584	0	0	0
25	675 Miscellaneous Expenses	6,691	420	7,111	2,382	0	2,382	1,322	76	1,398	2,987	344	3,330
26	TOTAL WATER O & M EXPENSES	64,438	2,784	67,222	35,082	184	35,266	7,330	651	7,981	22,025	1,949	23,974

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O&M	(15) Adjustments	(16) Adjusted O&M
1	601.1-.8 Salaries & Wages - Employees	2,312	2,127	2,449	2,353	2,382	2,343	2,339	2,338	2,281	2,353	2,271	2,323	27,872	1,868	29,740
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	578	532	612	588	595	586	585	584	570	588	567	581	6,965	135	7,100
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	566	565	566	566	566	566	566	566	566	566	566	566	6,791	(501)	6,290
6	616.1-.8 Fuel for Power Production	83	0	0	83	0	0	83	0	0	83	0	0	330	0	330
7	618.1-.8 Chemicals	442	0	0	0	441	0	0	0	441	0	0	0	1,325	(105)	1,220
8	620.1-.8 Materials & Supplies	510	280	514	969	296	296	507	313	506	273	271	231	4,965	126	5,091
9	631.1-.8 Contractual Services - Eng.	7	6	7	7	7	7	7	7	7	7	7	7	81	0	81
10	632.1-.8 Contractual Services - Acct.	35	34	37	37	36	36	36	36	36	37	35	36	431	0	431
11	633.1-.8 Contractual Services - Legal	21	20	22	22	22	22	22	22	22	22	21	22	259	0	259
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	90	92	86	803	93	90	423	100	99	100	98	100	2,175	494	2,669
14	641.1-.8 Rental of Real Building/Real Property	32	30	33	33	32	32	32	32	32	33	31	32	385	60	445
15	642.1-.8 Rental of Equipment	2	2	2	2	2	2	2	2	2	2	2	2	23	10	33
16	650.1-.8 Transportation Expense	184	180	183	183	183	182	183	183	182	183	182	182	2,189	28	2,217
17	656.1-.8 Insurance - Vehicle	24	23	25	25	25	25	25	25	24	25	24	24	295	0	295
18	657.1-.8 Insurance - General Liability	50	48	52	52	51	50	51	51	50	51	50	50	607	126	733
19	658.1-.8 Insurance - Workman's Comp (2)	40	38	42	40	41	40	40	40	39	40	39	40	477	6	483
20	659.1-.8 Insurance - Other	5	5	5	5	5	5	5	5	5	5	5	5	60	0	60
21	660.1-.8 Advertising Expense	5	5	6	6	6	5	6	6	5	6	5	5	68	59	127
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	146	141	153	152	150	148	150	150	148	151	148	148	1,782	0	1,782
23	667.1-.8 Reg. Comm. Exp. - Other	12	11	12	12	12	12	12	12	12	12	12	12	143	0	143
24	670.1-.8 Bad Debt Expense	44	40	45	44	44	44	45	45	43	45	43	44	527	57	584
25	675.1-.8 Miscellaneous Expenses	568	537	602	571	571	573	548	547	540	553	538	542	6,690	420	7,110
26	TOTAL WATER O & M EXPENSES	5,757	4,716	5,453	6,554	5,560	5,064	5,664	5,062	5,611	5,134	4,912	4,952	64,438	2,784	67,222

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 0f 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	1,106	987	1,202	1,112	1,153	1,130	1,108	1,110	1,073	1,113	1,074	1,106	13,274	633	13,907
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	276	247	300	278	288	282	277	277	268	278	268	276	3,317	0	3,317
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	550	550	550	550	550	550	550	550	550	550	550	550	6,600	(525)	6,075
6	616.1-.6 Fuel for Power Production	83	0	0	83	0	0	83	0	0	83	0	0	330	0	330
7	618.1-.6 Chemicals	442	0	0	0	441	0	0	0	441	0	0	0	1,325	(105)	1,220
8	620.1-.6 Materials & Supplies	453	226	455	909	237	238	448	254	448	214	213	172	4,266	0	4,266
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	35	39	29	746	37	35	367	44	44	43	44	44	1,506	182	1,688
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	1	0	1	1	1	1	0	0	0	0	0	0	6	0	6
16	650.1-.6 Transportation Expense	156	154	154	154	154	154	154	154	154	154	154	154	1,849	0	1,849
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	19	17	21	19	20	19	19	19	18	19	18	19	227	0	227
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	213	201	235	205	208	214	184	185	184	186	185	183	2,382	0	2,382
26	TOTAL WATER DIRECT O & M EXPENSES	3,334	2,420	2,946	4,056	3,089	2,623	3,190	2,593	3,180	2,639	2,507	2,505	35,082	184	35,266

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

992

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 0f 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	336	307	341	338	339	334	344	340	332	344	332	340	4,027	417	4,444
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	84	77	85	84	85	84	86	85	83	86	83	85	1,006	56	1,063
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	18	16	18	18	18	18	18	18	18	18	18	18	214	22	236
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	13	12	13	13	13	13	13	13	12	13	12	13	152	19	170
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	6	5	6	6	6	6	6	6	6	6	6	6	69	4	73
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	44	40	45	44	44	44	45	45	43	45	43	44	527	57	584
25	675.7 Miscellaneous Expenses	110	101	112	111	111	110	113	112	109	113	109	111	1,322	76	1,398
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	612	559	620	615	617	609	626	619	603	627	605	618	7,330	651	7,981

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	869	834	906	903	890	879	887	888	877	896	864	878	10,571	819	11,390
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits (1)	217	208	226	226	222	220	222	222	219	224	216	219	2,642	79	2,720
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	15	14	15	15	15	15	15	15	15	15	15	15	178	24	202
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	40	38	41	41	41	40	41	41	40	41	40	40	484	104	588
9	631.8 Contractual Services - Eng.	7	6	7	7	7	7	7	7	7	7	7	7	81	0	81
10	632.8 Contractual Services - Acct.	35	34	37	37	36	36	36	36	36	37	35	36	431	0	431
11	633.8 Contractual Services - Legal	21	20	22	22	22	22	22	22	22	22	21	22	259	0	259
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	55	53	57	57	56	56	56	56	55	57	55	56	669	312	981
14	641.8 Rental of Real Building/Real Property	32	30	33	33	32	32	32	32	32	33	31	32	385	60	445
15	642.8 Rental of Equipment	1	1	2	2	1	1	1	1	1	1	1	1	18	10	28
16	650.8 Transportation Expense	15	15	16	16	16	16	16	16	16	16	15	16	188	9	198
17	656.8 Insurance - Vehicle	24	23	25	25	25	25	25	25	24	25	24	24	295	0	295
18	657.8 Insurance - General Liability	50	48	52	52	51	50	51	51	50	51	50	50	607	126	733
19	658.8 Insurance - Workman's Comp (2)	15	14	15	15	15	15	15	15	15	15	15	15	181	2	183
20	659.8 Insurance - Other	5	5	5	5	5	5	5	5	5	5	5	5	60	0	60
21	660.8 Advertising Expense	5	5	6	6	6	5	6	6	5	6	5	5	66	59	125
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	146	141	153	152	150	148	150	150	148	151	146	148	1,782	0	1,782
23	667.8 Reg. Comm. Exp. - Other	12	11	12	12	12	12	12	12	12	12	12	12	143	0	143
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	245	236	256	255	251	248	251	251	248	253	244	248	2,987	344	3,330
26	TOTAL WATER ALLOCATED A & G EXPENSES	1,810	1,737	1,887	1,882	1,854	1,832	1,848	1,851	1,827	1,868	1,801	1,828	22,025	1,949	23,974

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

994

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Martin / Lellani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No. and Name		1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	27,757	1,629	(1,515)	27,872	0	356	184	0	0	1,328	1,868	29,740
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	6,893	72	0	6,965	0	89	46	0	0	0	135	7,100
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	6,811	0	(20)	6,791	0	24	0	0	(525)	0	(501)	6,290
6	616.1-.8	Fuel for Power Production	324	6	(0)	330	0	0	0	0	0	0	0	330
7	618.1-.8	Chemicals	1,300	25	(0)	1,325	0	0	0	0	(105)	0	(105)	1,220
8	620.1-.8	Materials & Supplies	4,941	96	(73)	4,965	0	43	60	23	0	0	126	5,091
9	631.1-.8	Contractual Services - Eng.	88	2	(8)	81	0	0	0	0	0	0	0	81
10	632.1-.8	Contractual Services - Acct.	466	9	(45)	431	0	0	0	0	0	0	0	431
11	633.1-.8	Contractual Services - Legal	281	5	(27)	259	0	0	0	0	0	0	0	259
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	2,201	43	(69)	2,175	0	111	201	182	0	0	494	2,669
14	641.1-.8	Rental of Real Building/Real Property	417	8	(40)	385	0	60	0	0	0	0	60	445
15	642.1-.8	Rental of Equipment	25	0	(1)	24	0	9	2	0	0	0	10	34
16	650.1-.8	Transportation Expense	2,182	43	(36)	2,189	0	28	0	0	0	0	28	2,217
17	656.1-.8	Insurance - Vehicle	319	6	(31)	295	0	0	0	0	0	0	0	295
18	657.1-.8	Insurance - General Liability	657	13	(63)	607	0	126	0	0	0	0	126	733
19	658.1-.8	Insurance - Workman's Comp (2)	497	(20)	0	477	0	6	0	0	0	0	6	483
20	659.1-.8	Insurance - Other	65	1	(6)	60	0	0	0	0	0	0	0	60
21	660.1-.8	Advertising Expense	71	1	(7)	66	0	0	59	0	0	0	59	125
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,179	0	603	1,782	0	0	0	0	0	0	0	1,782
23	667.1-.8	Reg. Comm. Exp. - Other	158	0	(15)	143	0	0	0	0	0	0	0	143
24	670.1-.8	Bad Debt Expense	571	0	(44)	527	0	57	0	0	0	0	57	584
25	675.1-.8	Miscellaneous Expenses	7,001	137	(447)	6,691	0	198	222	0	0	0	420	7,111
26	TOTAL WATER O & M EXPENSES		64,202	2,078	(1,843)	64,438	0	1,106	774	205	(631)	1,328	2,784	67,222

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	12,538	736	(0)	13,274	0	0	0	0	0	633	633	13,907
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	3,114	203	0	3,317	0	0	0	0	0	0	0	3,317
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	6,600	0	0	6,600	0	0	0	0	(525)	0	(525)	6,075
6	616.1-.6	Fuel for Power Production	324	6	(0)	330	0	0	0	0	0	0	0	330
7	618.1-.6	Chemicals	1,300	25	(0)	1,325	0	0	0	0	(105)	0	(105)	1,220
8	620.1-.6	Materials & Supplies	4,185	82	(0)	4,266	0	0	0	0	0	0	0	4,266
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	1,477	29	0	1,506	0	0	0	182	0	0	182	1,688
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	5	0	0	6	0	0	0	0	0	0	0	6
16	650.1-.6	Transportation Expense	1,814	35	(0)	1,849	0	0	0	0	0	0	0	1,849
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	224	3	0	227	0	0	0	0	0	0	0	227
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	2,336	46	0	2,382	0	0	0	0	0	0	0	2,382
26		TOTAL WATER DIRECT O & M EXPENSES	33,917	1,165	(0)	35,082	0	0	0	182	(631)	633	184	35,266

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES							
Line No.	Account No.	and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	4,198	246	(418)	4,027	0	225	0	0	0	192	417	4,444
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	1,043	(36)	0	1,006	0	56	0	0	0	0	56	1,063
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	15	0	(1)	13	0	0	0	0	0	0	0	13
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	232	5	(22)	214	0	22	0	0	0	0	22	236
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	164	3	(16)	152	0	19	0	0	0	0	19	170
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	75	(6)	0	69	0	4	0	0	0	0	4	73
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	571	0	(44)	527	0	57	0	0	0	0	57	584
25	675.7	Miscellaneous Expenses	1,431	28	(137)	1,322	0	76	0	0	0	0	76	1,398
26	TOTAL WATER O & M EXPENSES		7,728	240	(638)	7,330	0	459	0	0	0	192	651	7,981

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710. Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Martin / Lelani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

Line No.	Account No. and Name		(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6) Marco Shores Raw Water Purchase Adjustment	(7) Add Buenaventura Lakes Common Costs	(8) Add Conservation Program Expenses	(9) Add Hurricane Preparedness/ & Lab Cost Expenses	(10) Conservation Elasticity Adjustment	(11) Add Hewitt Study Expenses	(12) Net Adjustments	(13) Total Adjusted O & M
						UTILITY ADJUSTMENTS TO A&G EXPENSES								
1	601.8	Salaries & Wages - Employees	11,020	647	(1,096)	10,571	0	131	184	0	0	504	819	11,390
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	2,737	(95)	0	2,642	0	33	46	0	0	0	79	2,720
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	196	0	(18)	178	0	24	0	0	0	0	24	202
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	524	10	(50)	484	0	21	60	23	0	0	104	588
9	631.8	Contractual Services - Eng.	88	2	(8)	81	0	0	0	0	0	0	0	81
10	632.8	Contractual Services - Acct.	466	9	(45)	431	0	0	0	0	0	0	0	431
11	633.8	Contractual Services - Legal	281	5	(27)	259	0	0	0	0	0	0	0	259
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	724	14	(69)	669	0	111	201	0	0	0	312	981
14	641.8	Rental of Real Building/Real Property	417	8	(40)	385	0	60	0	0	0	0	60	445
15	642.8	Rental of Equipment	19	0	(2)	18	0	9	2	0	0	0	10	28
16	650.8	Transportation Expense	204	4	(20)	188	0	9	0	0	0	0	9	198
17	656.8	Insurance - Vehicle	319	6	(31)	295	0	0	0	0	0	0	0	295
18	657.8	Insurance - General Liability	657	13	(63)	607	0	126	0	0	0	0	126	733
19	658.8	Insurance - Workman's Comp (2)	197	(16)	0	181	0	2	0	0	0	0	2	183
20	659.8	Insurance - Other	65	1	(6)	60	0	0	0	0	0	0	0	60
21	660.8	Advertising Expense	71	1	(7)	66	0	0	59	0	0	0	59	125
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	1,179	0	603	1,782	0	0	0	0	0	0	0	1,782
23	667.8	Reg. Comm. Exp. - Other	158	0	(15)	143	0	0	0	0	0	0	0	143
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	3,233	63	(310)	2,987	0	122	222	0	0	0	344	3,330
26	TOTAL WATER O & M EXPENSES		22,557	673	(1,205)	22,025	0	649	774	23	0	504	1,949	23,974

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)

Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.1-.8	Salaries & Wages - Employees	27,757	29,740	1,983	7.14%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	6,893	7,100	207	3.00%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	6,811	6,290	(521)	(7.65%)
6	616.1-.8	Fuel for Power Production	324	330	6	1.85%
7	618.1-.8	Chemicals	1,300	1,220	(80)	(6.15%)
8	620.1-.8	Materials & Supplies	4,941	5,091	149	3.02%
9	631.1-.8	Contractual Services - Eng.	88	81	(7)	(7.97%)
10	632.1-.8	Contractual Services - Acct.	466	431	(36)	(7.72%)
11	633.1-.8	Contractual Services - Legal	281	259	(21)	(7.48%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	2,201	2,669	468	21.26%
14	641.1-.8	Rental of Real Building/Real Property	417	445	28	6.72%
15	642.1-.8	Rental of Equipment	24	34	10	41.54%
16	650.1-.8	Transportation Expense	2,182	2,217	35	1.60%
17	656.1-.8	Insurance - Vehicle	319	295	(24)	(7.51%)
18	657.1-.8	Insurance - General Liability	657	733	76	11.57%
19	658.1-.8	Insurance - Workman's Comp	496	483	(14)	(2.82%)
20	659.1-.8	Insurance - Other	65	60	(5)	(7.67%)
21	660.1-.8	Advertising Expense	71	125	54	75.91%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,179	1,782	603	51.14%
23	667.1-.8	Reg. Comm. Exp. - Other	158	143	(15)	(9.48%)
24	670.1-.8	Bad Debt Expense	571	584	13	2.28%
25	675.1-.8	Miscellaneous Expenses	7,001	7,111	110	1.57%
26	**TOTAL WATER O & M EXPENSES**		64,202	67,222	3,019	4.70%
27	**TOTAL (LESS ACCTS 666 & 667)**		62,865	65,297	2,431	3.87%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.6	Salaries & Wages - Employees	12,538	13,907	1,369	10.92%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	3,114	3,317	203	6.52%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	6,600	6,075	(525)	(7.95%)
6	616.1-.6	Fuel for Power Production	324	330	6	1.85%
7	618.1-.6	Chemicals	1,300	1,220	(80)	(6.15%)
8	620.1-.6	Materials & Supplies	4,185	4,266	81	1.94%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	1,477	1,688	211	14.29%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	5	6	1	20.00%
16	650.1-.6	Transportation Expense	1,814	1,849	35	1.93%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	224	227	3	1.34%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	2,336	2,382	46	1.97%
26	**TOTAL WATER O & M EXPENSES**		33,917	35,266	1,350	3.98%
27	**TOTAL (LESS ACCTS 666 & 667)**		33,917	35,266	1,350	3.98%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.7	Salaries & Wages - Employees	4,198	4,444	245	5.84%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	1,043	1,063	20	1.92%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	15	13	(1)	(6.86%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	232	236	5	2.16%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	164	170	6	3.66%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	75	73	(2)	(2.66%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	571	584	13	2.28%
25	675.7	Miscellaneous Expenses	1,431	1,398	(33)	(2.31%)
26	**TOTAL WATER O & M EXPENSES**		7,728	7,981	253	3.27%
27	**TOTAL (LESS ACCTS 666 & 667)**		7,728	7,981	253	3.27%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	11,020	11,390	369	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	2,737	2,720	(16)	(0.58%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	196	202	6	3.06%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	524	588	64	12.20%
9	631.8	Contractual Services - Eng.	88	81	(7)	(7.97%)
10	632.8	Contractual Services - Acct.	466	431	(36)	(7.72%)
11	633.8	Contractual Services - Legal	281	259	(21)	(7.48%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	724	981	257	35.48%
14	641.8	Rental of Real Building/Real Property	417	445	28	6.72%
15	642.8	Rental of Equipment	19	28	9	47.19%
16	650.8	Transportation Expense	204	198	(6)	(2.94%)
17	656.8	Insurance - Vehicle	319	295	(24)	(7.51%)
18	657.8	Insurance - General Liability	657	733	76	11.57%
19	658.8	Insurance - Workman's Comp	197	183	(14)	(7.10%)
20	659.8	Insurance - Other	65	60	(5)	(7.67%)
21	660.8	Advertising Expense	71	125	54	75.91%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	1,179	1,782	603	51.14%
23	667.8	Reg. Comm. Exp. - Other	158	143	(15)	(9.48%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	3,233	3,330	97	3.00%
26		TOTAL WATER O & M EXPENSES	22,557	23,974	1,419	6.29%
27		TOTAL (LESS ACCTS 666 & 667)	21,219	22,049	831	3.92%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	See Volume II for detailed support.			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	8	
51	Marco Island	Docket No. 920655-WS	$106,820	334	
52	GIGA	Docket No. 920199-WS	$677,601	2,117	
53	Lehigh	Docket No. 911188-WS	$67,100	210	
54			854,174	2,669	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	3,109	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	1,350	
58			1,427,241	4,459	
59	Total Projected Rate Case Expense		2,281,415	7,128	
60	Annual Amortization		$570,354	$1,782	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	391	
64	% of Total		100.000000%	0.312420%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Martin / Lellani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	Uniform Rate Investigation-Docket No. 930880-WS				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			65,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,276	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Maintenance projects greater than 2% of test year revenues per system

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
1	**See Volume II for detailed support.**			

ALLOCATION OF EXPENSES - 1996

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-15 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	INTANGIBLE PLANT									
2	301.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1 Franchise	1,288	40	2.50%	32	0	32	0.00%	0	32
4	339.1 Other Plant & Misc.	3,080	25	4.00%	123	0	123	0.00%	0	123
5	SOURCE OF SUPPLY & PUMPING									
6	303.2 Land & Land Rights	98	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	13,570	33	3.03%	411	0	411	0.00%	0	411
8	305.2 Collect. & Impound.	24,148	50	2.00%	483	0	483	0.00%	0	483
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	6,856	30	3.33%	228	0	228	0.00%	0	228
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	658	35	2.86%	19	0	19	0.00%	0	19
13	310.2 Power Generation Equpi.	56,007	20	5.00%	2,800	0	2,800	0.00%	0	2,800
14	311.2 Pumping Equipment	34,394	20	5.00%	1,720	0	1,720	0.00%	0	1,720
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	116	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	18,832	33	3.03%	571	0	571	0.00%	0	571
19	320.3 Water Treatment Equip.	16,440	22	4.55%	748	0	748	0.00%	0	748
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	937	25	4.00%	37	0	37	0.00%	0	37
22	TRANSMISSION & DISTRIBUTION									
23	303.4 Land & Land Rights	2,756	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	35,401	37	2.70%	956	0	956	0.00%	0	956
26	331.4 Transmission & Distribution	82,302	43	2.33%	1,918	0	1,918	0.00%	0	1,918
27	333.4 Services	24,543	40	2.50%	614	0	614	0.00%	0	614
28	334.4 Meters & Meter Installation	45,451	20	5.00%	2,273	0	2,273	0.00%	0	2,273
29	335.4 Hydrants	3,880	45	2.22%	86	0	86	0.00%	0	86
30	339.4 Other Plant & Misc.	555	25	4.00%	22	0	22	0.00%	0	22
31	GENERAL PLANT									
32	303.5 Land & Land Rights	1,117	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	11,387	40	2.50%	285	0	285	0.00%	0	285
34	340.5 Office Furniture & Equipment	7,037	15	6.67%	469	0	469	0.00%	0	469
35	340.51 Computer Equipment	18,732	6	16.67%	3,123	0	3,123	0.00%	0	3,123
36	341.5 Transportation Equipment	10,807	6	16.67%	1,801	0	1,801	0.00%	0	1,801
37	342.5 Stores Equipment	101	18	5.56%	6	0	6	0.00%	0	6
38	343.5 Tools, Shop & Garage	3,922	16	6.25%	245	0	245	0.00%	0	245
39	344.5 Laboratory Equipment	3,557	15	6.67%	237	0	237	0.00%	0	237
40	345.5 Power Operated Equipment	4,492	12	8.33%	374	0	374	0.00%	0	374
41	346.5 Communication Equipment	2,038	10	10.00%	204	0	204	0.00%	0	204
42	347.5 Miscellaneous Equipment	916	15	6.67%	61	0	61	0.00%	0	61
43	348.5 Other Tangible Plant	1,725	10	10.00%	172	0	172	0.00%	0	172
44	INTANGIBLE PLANT	4,368		3.55%	155	0	155	0.00%	0	155
45	SUPPLY & PUMPING	135,731		4.17%	5,661	0	5,661	0.00%	0	5,661
46	WATER TREATMENT PLANT	36,325		3.73%	1,356	0	1,356	0.00%	0	1,356
47	TRANSMISSION & DISTRIBUTION	194,888		3.01%	5,869	0	5,869	0.00%	0	5,869
48	GENERAL PLANT	65,831		10.60%	6,977	0	6,977	0.00%	0	6,977
49	TOTAL DEPRECIATION EXPENSE	437,143		4.58%	20,018	0	20,018	0.00%	0	20,018
50	LESS: AMORTIZATION OF CIAC				(3,314)	0	(3,314)		0	(3,314)
51	NET DEPRECIATION EXPENSE - WATER				16,704	0	16,704		0	16,704

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

6/16/95 9:26 AM B13W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	72	3.85%	3	0	3	0.00%	0	3
2	Line/Main Extension Fees	112,018	2.34%	2,621	0	2,621	0.00%	0	2,621
3	Meter Installation Fees	13,640	5.00%	682	0	682	0.00%	0	682
4	Contributed Lines	0	2.34%	0	0	0	0.00%	0	0
5	Contributed Property Other Than Lines	0	3.54%	0	0	0	0.00%	0	0
6	Service Installation Fees	300	2.50%	8	0	8	0.00%	0	8
7	TOTAL WATER CIAC AMORT. EXP.	126,030		3,314	0	3,314		0	3,314

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	13,570	411	3.03%
3	305.2 Collecting & Impounding reservoirs	24,148	483	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	6,856	228	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	658	19	2.89%
8	310.2 Power Generation Equipment	56,007	2,800	5.00%
9	311.2 Pumping Equipment	34,394	1,720	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	18,832	571	3.03%
12	320.3 Water Treatment Equipment	16,440	748	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	937	37	3.95%
15	330.4 Distribution Reservoirs	35,401	956	2.70%
16	**COMPOSITE RATE**	207,243	7,973	3.85%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	82,302	1,918	2.33%
20	335.4 Hydrants	3,880	86	2.22%
21	339.4 Other Plant & Miscellaneous	555	22	3.96%
22	**COMPOSITE RATE**	86,737	2,026	2.34%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	45,451	2,273	5.00%
25	**COMPOSITE RATE**	45,451	2,273	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	24,543	614	2.50%
28	**COMPOSITE RATE**	24,543	614	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	207,243	7,973	3.85%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	86,737	2,026	2.34%
32	Meter Installation Fees (Line 25)	45,451	2,273	5.00%
33	Service Installation Fees (Line 28)	24,543	614	2.50%
34	**COMPOSITE RATE**	363,974	12,886	3.54%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	3,742	0	3,742	B-4(W)	
2	PAYROLL TAXES: (8.0%)	2,230	149	2,379	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL PAYROLL TAXES	2,230	149	2,379		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	3,928	0	3,928		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	3,928	0	3,928		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	TOTAL USED & USEFUL REAL EST. TAXES	3,928	0	3,928		
13	OTHER:	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	TOTAL OTHER	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME)	9,900	149	10,049		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1996 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	83,160	0	83,160	B-4(W)
3	Less:				
4	O & M Expenses	64,438	2,784	67,222	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	16,704	0	16,704	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	9,900	149	10,049	B-15(W)
8	Pre-Tax Operating Expenses	91,041	2,934	93,975	
9	**PRE-TAX OPERATING INCOME**	(7,881)	(2,934)	(10,815)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(7,881)	(2,934)	(10,815)	
12	Less:				
13	Interest Expense:				
14	Rate Base	223,204	(72)	223,132	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	11,808	(4)	11,804	C-3
17	Net Taxable Income (L11 - L16)	(19,689)	(2,930)	(22,619)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(7,595)	(1,130)	(8,725)	
20	Less:				
21	Parent Debt Adjustment	668	0	668	C-1(W)
22	Investment Tax Credit	95	0	95	C-7(W)
23	**TOTAL INCOME TAXES**	(8,358)	(1,130)	(9,488)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.00%	0.00%	0.00%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

THIS PAGE INTENTIONALLY LEFT BLANK

SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	255,959	0	255,959	A-5 (W)
2	Utility Land & Land Rights	1,252	0	1,252	A-5 (W)
3	Non-Used and Useful	(9,931)	0	(9,931)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(104,216)	0	(104,216)	A-9 (W)
6	CIAC	(100,635)	0	(100,635)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	45,437	0	45,437	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(1,821)	0	(1,821)	Vol. II
13	Deferred Taxes	(1,557)	0	(1,557)	C-7 (W)
14	Working Capital Allowance	10,550	0	10,550	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	95,038	0	95,038	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	A. UTILITY PLANT IN SERVICE:			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	B. UTILITY LAND & LAND RIGHTS:			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	C. NON-USED AND USEFUL:			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	D. CONSTRUCTION WORK IN PROGRESS:			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	E. ACCUMULATED DEPRECIATION:			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	F. CIAC:			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	SUBTOTAL	0	0	

6/15/95 8:21 AM A03W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	H. ACQUISITION ADJUSTMENT			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	J. ADVANCES FOR CONSTRUCTION			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	K. DEFERRED TAXES			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	L. WORKING CAPITAL ALLOWANCE			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	M. OTHER			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	TOTAL WATER RATE BASE ADJUSTMENTS	0	0	

6/15/95 8:22 AM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		208,444
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	12/31/92 Balance		208,444
16			
17			
18	1993 Additions		14,555
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	1,245
21	1993 Net Additions		15,800
22	12/31/93 Balance		224,244
23			
24			
25	1994 Additions		23,314
26	1994 Retirements		1,085
27	1994 Adjustments		0
28	1994 Net Additions		22,229
29	12/31/94 Balance		246,473
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(293)
32	1995 Additions		9,799
33	1995 Retirements		403
34	1995 Adjustments		0
35	1995 Net Additions		9,395
36	12/31/95 Balance		255,575
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(2,739)
39	1996 Additions		8,000
40	1996 Retirements		31
41	1996 Adjustments		0
42	1996 Net Additions		7,970
43	12/31/96 Balance		260,806

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions 12/31/95 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	298	0	0	0	298	0	298	298	0	298
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING										
6	303.2 Land & Land Rights	550	0	0	0	550	0	550	550	0	550
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	26,649	0	0	0	26,649	0	26,649	26,649	0	26,649
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	4,029	0	0	0	4,029	0	4,029	4,029	0	4,029
13	310.2 Power Generation Equipment	22,092	0	0	0	22,092	0	22,092	22,092	0	22,092
14	311.2 Pumping Equipment	18,742	0	0	0	18,742	0	18,742	18,742	0	18,742
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	8	0	0	0	8	0	8	8	0	8
18	304.3 Structures & Improvements	1,720	0	0	0	1,720	0	1,720	1,720	0	1,720
19	320.3 Water Treatment Equipment	14,947	0	0	0	14,947	0	14,947	14,947	0	14,947
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1,164	0	1,164	1,164	0	1,164	582	0	582
22	TRANSMISSION & DISTRIBUTION										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	2,387	0	0	0	2,387	0	2,387	2,387	0	2,387
25	330.4 Distribution Reservoirs	16,300	0	0	0	16,300	0	16,300	16,300	0	16,300
26	331.4 Transmission & Distribution	60,107	0	0	0	60,107	0	60,107	60,107	0	60,107
27	333.4 Services	17,277	1,087	0	1,087	18,364	0	18,364	17,820	0	17,820
28	334.4 Meters & Meter Installation	17,280	2,039	0	2,039	19,318	0	19,318	18,299	0	18,299
29	335.4 Hydrants	11,768	0	0	0	11,768	0	11,768	11,768	0	11,768
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT										
32	303.5 Land & Land Rights	694	0	0	0	694	0	694	694	0	694
33	304.5 Structures & Improvements	7,057	60	(31)	29	7,086	0	7,086	7,077	0	7,077
34	340.5 Office Furniture & Equipment	4,373	0	0	0	4,373	0	4,373	4,373	0	4,373
35	340.51 Computer Equipment	10,304	2,210	0	2,210	12,514	0	12,514	11,642	0	11,642
36	341.5 Transportation Equipment	6,536	297	0	297	6,833	0	6,833	6,716	0	6,716
37	342.5 Stores Equipment	63	0	0	0	63	0	63	63	0	63
38	343.5 Tools, Shop & Garage Equipment	2,383	89	0	89	2,473	0	2,473	2,438	0	2,438
39	344.5 Laboratory Equipment	2,168	70	0	70	2,238	0	2,238	2,210	0	2,210
40	345.5 Power Operated Equipment	2,196	985	0	985	3,180	0	3,180	2,792	0	2,792
41	346.5 Communication Equipment	1,267	0	0	0	1,267	0	1,267	1,267	0	1,267
42	347.5 Miscellaneous Equipment	570	0	0	0	570	0	570	570	0	570
43	348.5 Other Tangible Plant	1,072	0	0	0	1,072	0	1,072	1,072	0	1,072
44	INTANGIBLE PLANT	298	0	0	0	298	0	298	298	0	298
45	SUPPLY & PUMPING	72,062	0	0	0	72,062	0	72,062	72,062	0	72,062
46	WATER TREATMENT PLANT	16,675	1,164	0	1,164	17,839	0	17,839	17,257	0	17,257
47	TRANSMISSION & DISTRIBUTION	125,119	3,125	0	3,125	128,244	0	128,244	126,681	0	126,681
48	GENERAL PLANT	38,683	3,711	(31)	3,680	42,364	0	42,364	40,913	0	40,913
49	TOTAL PLANT IN SERVICE	252,837	8,000	(31)	7,970	260,806	0	260,806	257,211	0	257,211
50	LAND & LAND RIGHTS	1,252	0	0	0	1,252	0	1,252	1,252	0	1,252
51	TOTAL PIS LESS LAND	251,584	8,000	(31)	7,970	259,554	0	259,554	255,959	0	255,959

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	0	298
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	550	550	550	550	550	550	550	550	550	550	550	550	550	0	550
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, Rirer & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	26,649	26,649	26,649	26,649	26,649	26,649	26,649	26,649	26,649	26,649	26,649	26,649	26,649	0	26,649
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	0	4,029
13	310.2 Power Generation Equipment	22,092	22,092	22,092	22,092	22,092	22,092	22,092	22,092	22,092	22,092	22,092	22,092	22,092	0	22,092
14	311.2 Pumping Equipment	18,742	18,742	18,742	18,742	18,742	18,742	18,742	18,742	18,742	18,742	18,742	18,742	18,742	0	18,742
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	8	8	8	8	8	8	8	8	8	8	8	8	8	0	8
18	304.3 Structures & Improvements	1,720	1,720	1,720	1,720	1,720	1,720	1,720	1,720	1,720	1,720	1,720	1,720	1,720	0	1,720
19	320.3 Water Treatment Equipment	14,947	14,947	14,947	14,947	14,947	14,947	14,947	14,947	14,947	14,947	14,947	14,947	14,947	0	14,947
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	97	194	291	388	485	582	679	776	873	970	1,067	1,164	1,164	582
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	0	2,397
25	330.4 Distribution Reservoirs	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	0	16,300
26	331.4 Transmission & Distribution	60,107	60,107	60,107	60,107	60,107	60,107	60,107	60,107	60,107	60,107	60,107	60,107	60,107	0	60,107
27	333.4 Services	17,277	17,368	17,458	17,549	17,639	17,730	17,820	17,911	18,002	18,092	18,183	18,273	18,364	1,087	17,820
28	334.4 Meters & Meter Installation	17,280	17,450	17,619	17,789	17,959	18,129	18,299	18,469	18,639	18,809	18,979	19,148	19,318	2,039	18,299
29	335.4 Hydrants	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768	0	11,768
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT															
32	303.5 Land & Land Rights	694	694	694	694	694	694	694	694	694	694	694	694	694	0	694
33	304.5 Structures & Improvements	7,057	7,081	7,083	7,088	7,089	7,090	7,064	7,065	7,066	7,071	7,076	7,081	7,086	29	7,077
34	340.5 Office Furniture & Equipment	4,373	4,373	4,373	4,373	4,373	4,373	4,373	4,373	4,373	4,373	4,373	4,373	4,373	0	4,373
35	340.51 Computer Equipment	10,304	11,191	11,248	11,429	11,485	11,501	11,716	11,752	11,788	11,968	12,143	12,333	12,514	2,210	11,642
36	341.5 Transportation Equipment	6,536	6,654	6,663	6,688	6,692	6,697	6,726	6,731	6,736	6,760	6,784	6,809	6,833	297	6,716
37	342.5 Stores Equipment	63	63	63	63	63	63	63	63	63	63	63	63	63	0	63
38	343.5 Tools, Shop & Garage Equipment	2,393	2,419	2,422	2,429	2,430	2,432	2,441	2,442	2,444	2,451	2,459	2,466	2,473	89	2,438
39	344.5 Laboratory Equipment	2,168	2,196	2,199	2,204	2,205	2,206	2,213	2,214	2,215	2,221	2,226	2,232	2,238	70	2,210
40	345.5 Power Operated Equipment	2,196	2,586	2,616	2,697	2,713	2,729	2,825	2,841	2,857	2,937	3,015	3,100	3,180	985	2,792
41	346.5 Communication Equipment	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	0	1,267
42	347.5 Miscellaneous Equipment	570	570	570	570	570	570	570	570	570	570	570	570	570	0	570
43	348.5 Other Tangible Plant	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	0	1,072
44	INTANGIBLE PLANT	298	298	298	298	298	298	298	298	298	298	298	298	298	0	298
45	SUPPLY & PUMPING	72,062	72,062	72,062	72,062	72,062	72,062	72,062	72,062	72,062	72,062	72,062	72,062	72,062	0	72,062
46	WATER TREATMENT PLANT	16,675	16,772	16,869	16,966	17,063	17,160	17,257	17,354	17,451	17,548	17,645	17,742	17,839	1,164	17,257
47	TRANSMISSION & DISTRIBUTION	125,119	125,370	125,639	125,900	126,160	126,421	126,681	126,942	127,202	127,463	127,723	127,983	128,244	3,125	126,681
48	GENERAL PLANT	38,683	40,156	40,269	40,573	40,633	40,694	41,023	41,084	41,144	41,448	41,741	42,060	42,364	3,680	40,913
49	TOTAL PLANT IN SERVICE	252,837	254,668	255,137	255,798	256,216	256,634	257,321	257,739	258,157	258,818	259,469	260,145	260,806	7,970	257,211
50	LAND & LAND RIGHTS	1,252	1,252	1,252	1,252	1,252	1,252	1,252	1,252	1,252	1,252	1,252	1,252	1,252	0	1,252
51	TOTAL PIS LESS LAND	251,584	253,414	253,885	254,546	254,964	255,382	256,069	256,487	256,905	257,566	258,216	258,893	259,554	7,970	255,959

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	97	97	97	97	97	97	97	97	97	97	97	97	1,164	582
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	91	91	91	91	91	91	91	91	91	91	91	91	1,087	543
28	334.4 Meters & Meter Installation	170	170	170	170	170	170	170	170	170	170	170	170	2,039	1,019
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	24	2	5	1	1	(25)	1	1	5	5	5	5	29	19
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	877	68	181	36	36	215	36	36	181	175	190	181	2,210	1,338
36	341.5 Transportation Equipment	118	9	24	5	5	29	5	5	24	23	26	24	297	180
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	35	3	7	1	1	9	1	1	7	7	8	7	89	54
39	344.5 Laboratory Equipment	28	2	6	1	1	7	1	1	6	6	6	6	70	42
40	345.5 Power Operated Equipment	391	30	81	16	16	96	16	16	81	78	85	81	985	596
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	97	97	97	97	97	97	97	97	97	97	97	97	1,164	582
47	TRANSMISSION & DISTRIBUTION	260	260	260	260	260	261	260	260	260	260	260	260	3,125	1,562
48	GENERAL PLANT	1,472	114	304	60	60	329	60	60	304	293	319	304	3,680	2,229
49	TOTAL NET ADDITIONS	1,830	471	661	418	418	687	418	418	661	651	677	661	7,970	4,373
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	1,830	471	661	418	418	687	418	418	661	651	677	661	7,970	4,373

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	97	97	97	97	97	97	97	97	97	97	97	97	1,164	582
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	91	91	91	91	91	91	91	91	91	91	91	91	1,087	543
28	334.4 Meters & Meter Installation	170	170	170	170	170	170	170	170	170	170	170	170	2,039	1,019
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	24	2	5	1	1	6	1	1	5	5	5	5	60	30
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	877	68	181	36	36	215	36	36	181	175	190	181	2,210	1,338
36	341.5 Transportation Equipment	118	9	24	5	5	29	5	5	24	23	26	24	297	180
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	35	3	7	1	1	9	1	1	7	7	8	7	89	54
39	344.5 Laboratory Equipment	28	2	6	1	1	7	1	1	6	6	6	6	70	42
40	345.5 Power Operated Equipment	391	30	81	16	16	96	16	16	81	78	85	81	995	598
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	97	97	97	97	97	97	97	97	97	97	97	97	1,164	582
47	**TRANSMISSION & DISTRIBUTION**	260	260	260	260	260	261	260	260	260	260	260	260	3,125	1,562
48	**GENERAL PLANT**	1,472	114	304	60	60	360	60	60	304	293	319	304	3,711	2,246
49	**TOTAL GROSS ADDITIONS**	1,830	471	661	418	418	718	418	418	661	651	677	661	8,000	4,390
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	1,830	471	661	418	418	718	418	418	661	651	677	661	8,000	4,390

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	31	0	0	0	0	0	0	31	17
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	31	0	0	0	0	0	0	31	17
49	TOTAL RETIREMENTS	0	0	0	0	0	31	0	0	0	0	0	0	31	17
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	0	0	0	0	0	31	0	0	0	0	0	0	31	17

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimbell

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	298	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	550	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	26,649	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	4,029	0.00%	0
13	310.2 Power Generation Equipment	22,092	0.00%	0
14	311.2 Pumping Equipment	18,742	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	8	0.00%	0
18	304.3 Structures & Improvements	1,720	0.00%	0
19	320.3 Water Treatment Equipment	14,947	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	582	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	2,387	0.00%	0
25	330.4 Distribution Reservoirs	16,300	0.00%	0
26	331.4 Transmission & Distribution	60,107	25.00%	15,027
27	333.4 Services	17,820	0.00%	0
28	334.4 Meters & Meter Installation	18,299	0.00%	0
29	335.4 Hydrants	11,768	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	694	0.00%	0
33	304.5 Structures & Improvements	7,077	0.00%	0
34	340.5 Office Furniture & Equipment	4,373	0.00%	0
35	340.51 Computer Equipment	11,642	0.00%	0
36	341.5 Transportation Equipment	6,716	0.00%	0
37	342.5 Stores Equipment	63	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	2,438	0.00%	0
39	344.5 Laboratory Equipment	2,210	0.00%	0
40	345.5 Power Operated Equipment	2,792	0.00%	0
41	346.5 Communication Equipment	1,267	0.00%	0
42	347.5 Miscellaneous Equipment	570	0.00%	0
43	348.5 Other Tangible Plant	1,072	0.00%	0
44	**INTANGIBLE PLANT**	298	0.00%	0
45	**SUPPLY & PUMPING**	72,062	0.00%	0
46	**WATER TREATMENT PLANT**	17,257	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	128,681	11.86%	15,027
48	**GENERAL PLANT**	40,913	0.00%	0
49	**TOTAL PLANT IN SERVICE**	257,211	5.84%	15,027
50	**LAND & LAND RIGHTS**	1,252	0.00%	0
51	**TOTAL PIS LESS LAND**	255,959	5.87%	15,027

6/15/95 9:38 AM A05W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

	(1)	(2)	(3)	(4)	
		AVERAGE 1996 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant In Service	15,027	0	15,027	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(5,096)	0	(5,096)	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	9,931	0	9,931	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Water Accum. Depr. Year-End Balances
1			
2			
3	1985 Additions		0
4	1985 Retirements		0
5	1985 Adjustments		0
6	1985 Net Additions		0
7	12/31/85 Balance		0
8			
9			
10	1986 Additions		0
11	1986 Retirements		0
12	1986 Adjustments		0
13	1986 Net Additions		0
14	12/31/86 Balance		0
15			
16			
17	1987 Additions		0
18	1987 Retirements		0
19	1987 Adjustments		0
20	1987 Net Additions		0
21	12/31/87 Balance		0
22			
23			
24	1988 Additions		0
25	1988 Retirements		0
26	1988 Adjustments		0
27	1988 Net Additions		0
28	12/31/88 Balance		0
29			
30			
31	1989 Additions		0
32	1989 Retirements		0
33	1989 Adjustments		0
34	1989 Net Additions		0
35	12/31/89 Balance		0
36			
37			
38	1990 Additions		0
39	1990 Retirements		0
40	1990 Adjustments		0
41	1990 Net Additions		0
42	12/31/90 Balance		0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	64,309
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	8,703
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	8,703
15	12/31/92 Balance	73,012
16		
17		
18	1993 Additions	8,823
19	1993 Retirements	0
20	1993 Adjustments — General Plant Allocation True-up	(2,539)
21	1993 Net Additions	6,384
22	12/31/93 Balance	79,396
23		
24		
25	1994 Additions	10,167
26	1994 Retirements	1,065
27	1994 Adjustments	0
28	1994 Net Additions	9,102
29	12/31/94 Balance	88,498
30		
31	Adjustment to beginning balance — General Plant re-allocation true-up	(130)
32	1995 Additions	11,214
33	1995 Retirements	403
34	1995 Adjustments	0
35	1995 Net Additions	10,811
36	12/31/95 Balance	99,178
37		
38	Adjustment to beginning balance — General Plant re-allocation true-up	(784)
39	1996 Additions	11,678
40	1996 Retirements	31
41	1996 Adjustments	0
42	1996 Net Additions	11,647
43	12/31/96 Balance	110,041

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	33	7	40	0	40	36	0	36
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	3,085	0	3,085	0	3,085	3,085	0	3,085
8	305.2 Collecting & Impounding reservoirs	1,851	0	1,851	0	1,851	1,851	0	1,851
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	12,565	887	13,452	0	13,452	13,008	0	13,008
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	173	115	288	0	288	230	0	230
13	310.2 Power Generation Equipment	9,942	1,105	11,047	0	11,047	10,495	0	10,495
14	311.2 Pumping Equipment	8,490	937	9,427	0	9,427	8,959	0	8,959
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	78	52	130	0	130	104	0	104
19	320.3 Water Treatment Equipment	5,017	680	5,697	0	5,697	5,357	0	5,357
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	23	23	0	23	11	0	11
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	398	72	470	0	470	434	0	434
25	330.4 Distribution Reservoirs	1,010	440	1,450	0	1,450	1,230	0	1,230
26	331.4 Transmission & Distribution	19,685	1,400	21,085	0	21,085	20,385	0	20,385
27	333.4 Services	6,205	446	6,651	0	6,651	6,428	0	6,428
28	334.4 Meters & Meter Installation	7,281	915	8,196	0	8,196	7,739	0	7,739
29	335.4 Hydrants	4,154	261	4,415	0	4,415	4,284	0	4,284
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,595	146	1,741	0	1,741	1,667	0	1,667
34	340.5 Office Furniture & Equipment	2,016	292	2,308	0	2,308	2,162	0	2,162
35	340.51 Computer Equipment	4,732	1,941	6,673	0	6,673	5,702	0	5,702
36	341.5 Transportation Equipment	4,828	1,120	5,948	0	5,948	5,388	0	5,388
37	342.5 Stores Equipment	21	4	25	0	25	24	0	24
38	343.5 Tools, Shop & Garage Equipment	1,233	152	1,385	0	1,385	1,309	0	1,309
39	344.5 Laboratory Equipment	321	147	468	0	468	394	0	394
40	345.5 Power Operated Equipment	2,241	233	2,474	0	2,474	2,357	0	2,357
41	346.5 Communication Equipment	592	127	719	0	719	656	0	656
42	347.5 Miscellaneous Equipment	143	38	181	0	181	162	0	162
43	348.5 Other Tangible Plant	704	107	811	0	811	758	0	758
44	**INTANGIBLE PLANT**	33	7	40	0	40	36	0	36
45	**SUPPLY & PUMPING**	36,106	3,044	39,150	0	39,150	37,628	0	37,628
46	**WATER TREATMENT PLANT**	5,095	755	5,850	0	5,850	5,472	0	5,472
47	**TRANSMISSION & DISTRIBUTION**	38,733	3,534	42,267	0	42,267	40,500	0	40,500
48	**GENERAL PLANT**	18,427	4,307	22,734	0	22,734	20,579	0	20,579
49	**TOTAL ACCUMULATED DEPRECIATION**	98,394	11,647	110,041	0	110,041	104,216	0	104,216

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	33	34	35	36	37	38	34	35	36	37	38	39	40	7	36
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	0	3,085
8	305.2 Collecting & Impounding reservoirs	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	0	1,851
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	12,565	12,639	12,713	12,787	12,861	12,935	13,008	13,082	13,156	13,230	13,304	13,378	13,452	887	13,008
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	173	183	193	203	213	223	228	238	248	258	268	278	288	115	230
13	310.2 Power Generation Equipment	9,942	10,034	10,126	10,218	10,310	10,402	10,495	10,587	10,679	10,771	10,863	10,955	11,047	1,105	10,495
14	311.2 Pumping Equipment	8,490	8,568	8,646	8,724	8,802	8,880	8,959	9,037	9,115	9,193	9,271	9,349	9,427	937	8,959
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	78	82	86	90	94	98	106	110	114	118	122	126	130	52	104
19	320.3 Water Treatment Equipment	5,017	5,074	5,131	5,188	5,245	5,302	5,355	5,412	5,469	5,526	5,583	5,640	5,697	680	5,357
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	2	4	6	8	10	11	13	15	17	19	21	23	23	11
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	398	404	410	416	422	428	434	440	446	452	458	464	470	72	434
25	330.4 Distribution Reservoirs	1,010	1,047	1,084	1,121	1,158	1,195	1,228	1,265	1,302	1,339	1,376	1,413	1,450	440	1,230
26	331.4 Transmission & Distribution	19,685	19,802	19,919	20,036	20,153	20,270	20,383	20,500	20,617	20,734	20,851	20,968	21,085	1,400	20,385
27	333.4 Services	6,205	6,242	6,279	6,316	6,353	6,390	6,429	6,466	6,503	6,540	6,577	6,614	6,651	448	6,428
28	334.4 Meters & Meter Installation	7,281	7,357	7,433	7,509	7,585	7,661	7,740	7,816	7,892	7,968	8,044	8,120	8,196	915	7,739
29	335.4 Hydrants	4,154	4,176	4,198	4,220	4,242	4,264	4,283	4,305	4,327	4,349	4,371	4,393	4,415	261	4,284
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,595	1,610	1,625	1,640	1,655	1,670	1,651	1,666	1,681	1,696	1,711	1,726	1,741	146	1,667
34	340.5 Office Furniture & Equipment	2,016	2,040	2,064	2,088	2,112	2,136	2,164	2,188	2,212	2,236	2,260	2,284	2,308	292	2,162
35	340.51 Computer Equipment	4,732	4,894	5,056	5,218	5,380	5,542	5,701	5,863	6,025	6,187	6,349	6,511	6,673	1,941	5,702
36	341.5 Transportation Equipment	4,828	4,921	5,014	5,107	5,200	5,293	5,390	5,483	5,576	5,669	5,762	5,855	5,948	1,120	5,388
37	342.5 Stores Equipment	21	21	21	21	21	21	25	25	25	25	25	25	25	4	24
38	343.5 Tools, Shop & Garage Equipment	1,233	1,246	1,259	1,272	1,285	1,298	1,307	1,320	1,333	1,346	1,359	1,372	1,385	152	1,309
39	344.5 Laboratory Equipment	321	333	345	357	369	381	396	408	420	432	444	456	468	147	394
40	345.5 Power Operated Equipment	2,241	2,260	2,279	2,298	2,317	2,336	2,360	2,379	2,398	2,417	2,436	2,455	2,474	233	2,357
41	346.5 Communication Equipment	592	603	614	625	636	647	653	664	675	686	697	708	719	127	656
42	347.5 Miscellaneous Equipment	143	146	149	152	155	158	163	166	169	172	175	178	181	38	162
43	348.5 Other Tangible Plant	704	713	722	731	740	749	757	766	775	784	793	802	811	107	758
44	INTANGIBLE PLANT	33	34	35	36	37	38	34	35	36	37	38	39	40	7	36
45	SUPPLY & PUMPING	36,108	36,360	36,614	36,868	37,122	37,376	37,626	37,880	38,134	38,388	38,642	38,896	39,150	3,044	37,828
46	WATER TREATMENT PLANT	5,095	5,158	5,221	5,284	5,347	5,410	5,472	5,535	5,598	5,661	5,724	5,787	5,850	755	5,472
47	TRANSMISSION & DISTRIBUTION	38,733	39,028	39,323	39,618	39,913	40,208	40,497	40,792	41,087	41,382	41,677	41,972	42,267	3,534	40,500
48	GENERAL PLANT	18,427	18,788	19,149	19,510	19,871	20,232	20,568	20,929	21,290	21,651	22,012	22,373	22,734	4,307	20,579
49	TOTAL WATER ACCUM. DEPR.	98,394	99,368	100,342	101,316	102,290	103,264	104,197	105,171	106,145	107,119	108,093	109,067	110,041	11,647	104,218

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	74	74	74	74	74	73	74	74	74	74	74	74	887	443
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	10	10	10	10	10	5	10	10	10	10	10	10	115	57
13	310.2 Power Generation Equipment	92	92	92	92	92	93	92	92	92	92	92	92	1,105	553
14	311.2 Pumping Equipment	78	78	78	78	78	79	78	78	78	78	78	78	937	469
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	4	4	4	4	4	8	4	4	4	4	4	4	52	26
19	320.3 Water Treatment Equipment	57	57	57	57	57	53	57	57	57	57	57	57	680	340
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2	2	2	2	2	1	2	2	2	2	2	2	23	11
22	TRANSMISSION & DISTRIBUTION														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	6	6	6	6	6	6	6	6	6	6	6	6	72	36
25	330.4 Distribution Reservoirs	37	37	37	37	37	33	37	37	37	37	37	37	440	220
26	331.4 Transmission & Distribution	117	117	117	117	117	113	117	117	117	117	117	117	1,400	700
27	333.4 Services	37	37	37	37	37	39	37	37	37	37	37	37	446	223
28	334.4 Meters & Meter Installation	76	76	76	76	76	79	76	76	76	76	76	76	915	458
29	335.4 Hydrants	22	22	22	22	22	19	22	22	22	22	22	22	261	130
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	15	15	15	15	15	(19)	15	15	15	15	15	15	146	72
34	340.5 Office Furniture & Equipment	24	24	24	24	24	28	24	24	24	24	24	24	292	146
35	340.51 Computer Equipment	162	162	162	162	162	159	162	162	162	162	162	162	1,941	970
36	341.5 Transportation Equipment	93	93	93	93	93	97	93	93	93	93	93	93	1,120	560
37	342.5 Stores Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
38	343.5 Tools, Shop & Garage Equipment	13	13	13	13	13	9	13	13	13	13	13	13	152	76
39	344.5 Laboratory Equipment	12	12	12	12	12	15	12	12	12	12	12	12	147	74
40	345.5 Power Operated Equipment	19	19	19	19	19	24	19	19	19	19	19	19	233	117
41	346.5 Communication Equipment	11	11	11	11	11	6	11	11	11	11	11	11	127	63
42	347.5 Miscellaneous Equipment	3	3	3	3	3	5	3	3	3	3	3	3	38	19
43	348.5 Other Tangible Plant	9	9	9	9	9	8	9	9	9	9	9	9	107	53
44	**INTANGIBLE PLANT**	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
45	**SUPPLY & PUMPING**	254	254	254	254	254	250	254	254	254	254	254	254	3,044	1,522
46	**WATER TREATMENT PLANT**	63	63	63	63	63	62	63	63	63	63	63	63	755	377
47	**TRANSMISSION & DISTRIBUTION**	295	295	295	295	295	289	295	295	295	295	295	295	3,534	1,767
48	**GENERAL PLANT**	361	361	361	361	361	336	361	361	361	361	361	361	4,307	2,152
49	**TOTAL NET ADDITIONS**	974	974	974	974	974	933	974	974	974	974	974	974	11,647	5,821

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	74	74	74	74	74	73	74	74	74	74	74	74	887	443
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	10	10	10	10	10	5	10	10	10	10	10	10	115	57
13	310.2 Power Generation Equipment	92	92	92	92	92	93	92	92	92	92	92	92	1,105	553
14	311.2 Pumping Equipment	78	78	78	78	78	79	78	78	78	78	78	78	937	469
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	4	4	4	4	4	8	4	4	4	4	4	4	52	26
19	320.3 Water Treatment Equipment	57	57	57	57	57	53	57	57	57	57	57	57	680	340
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2	2	2	2	2	1	2	2	2	2	2	2	23	11
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	6	6	6	6	6	6	6	6	6	6	6	6	72	36
25	330.4 Distribution Reservoirs	37	37	37	37	37	33	37	37	37	37	37	37	440	220
26	331.4 Transmission & Distribution	117	117	117	117	117	113	117	117	117	117	117	117	1,400	700
27	333.4 Services	37	37	37	37	37	39	37	37	37	37	37	37	446	223
28	334.4 Meters & Meter Installation	76	76	76	76	76	79	76	76	76	76	76	76	915	458
29	335.4 Hydrants	22	22	22	22	22	19	22	22	22	22	22	22	261	130
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	15	15	15	15	15	12	15	15	15	15	15	15	177	88
34	340.5 Office Furniture & Equipment	24	24	24	24	24	28	24	24	24	24	24	24	292	146
35	340.51 Computer Equipment	162	162	162	162	162	159	162	162	162	162	162	162	1,941	970
36	341.5 Transportation Equipment	93	93	93	93	93	97	93	93	93	93	93	93	1,120	560
37	342.5 Stores Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
38	343.5 Tools, Shop & Garage Equipment	13	13	13	13	13	9	13	13	13	13	13	13	152	76
39	344.5 Laboratory Equipment	12	12	12	12	12	15	12	12	12	12	12	12	147	74
40	345.5 Power Operated Equipment	19	19	19	19	19	24	19	19	19	19	19	19	233	117
41	346.5 Communication Equipment	11	11	11	11	11	6	11	11	11	11	11	11	127	63
42	347.5 Miscellaneous Equipment	3	3	3	3	3	5	3	3	3	3	3	3	39	19
43	348.5 Other Tangible Plant	9	9	9	9	9	8	9	9	9	9	9	9	107	53
44	INTANGIBLE PLANT	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
45	SUPPLY & PUMPING	254	254	254	254	254	250	254	254	254	254	254	254	3,044	1,522
46	WATER TREATMENT PLANT	63	63	63	63	63	62	63	63	63	63	63	63	755	377
47	TRANSMISSION & DISTRIBUTION	295	295	295	295	295	289	295	295	295	295	295	295	3,534	1,767
48	GENERAL PLANT	361	361	361	361	361	367	361	361	361	361	361	361	4,338	2,168
49	TOTAL GROSS ADDITIONS	974	974	974	974	974	964	974	974	974	974	974	974	11,678	5,837

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	31	0	0	0	0	0	0	31	17
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	31	0	0	0	0	0	0	31	17
49	TOTAL RETIREMENTS	0	0	0	0	0	31	0	0	0	0	0	0	31	17

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	36	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	3,085	0.00%	0
8	305.2 Collecting & Impounding reservoirs	1,851	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	13,008	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	230	0.00%	0
13	310.2 Power Generation Equipment	10,495	0.00%	0
14	311.2 Pumping Equipment	8,959	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	104	0.00%	0
19	320.3 Water Treatment Equipment	5,357	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	11	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	434	0.00%	0
25	330.4 Distribution Reservoirs	1,230	0.00%	0
26	331.4 Transmission & Distribution	20,385	25.00%	5,096
27	333.4 Services	6,428	0.00%	0
28	334.4 Meters & Meter Installation	7,739	0.00%	0
29	335.4 Hydrants	4,284	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	1,667	0.00%	0
34	340.5 Office Furniture & Equipment	2,162	0.00%	0
35	340.51 Computer Equipment	5,702	0.00%	0
36	341.5 Transportation Equipment	5,388	0.00%	0
37	342.5 Stores Equipment	24	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,309	0.00%	0
39	344.5 Laboratory Equipment	394	0.00%	0
40	345.5 Power Operated Equipment	2,357	0.00%	0
41	346.5 Communication Equipment	656	0.00%	0
42	347.5 Miscellaneous Equipment	162	0.00%	0
43	348.5 Other Tangible Plant	758	0.00%	0
44	**INTANGIBLE PLANT**	36	0.00%	0
45	**SUPPLY & PUMPING**	37,628	0.00%	0
46	**WATER TREATMENT PLANT**	5,472	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	40,500	12.58%	5,096
48	**GENERAL PLANT**	20,579	0.00%	0
49	**TOTAL**	104,216	4.89%	5,096

6/15/95 11:07 AM A09W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Water CIAC Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		99,115
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		230
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		230
15	12/31/92 Balance		99,345
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments		0
21	1993 Net Additions		0
22	12/31/93 Balance		99,345
23			
24			
25	1994 Additions		150
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		150
29	12/31/94 Balance		99,495
30			
31			
32	1995 Additions		760
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		760
36	12/31/95 Balance		100,255
37			
38			
39	1996 Additions		760
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		760
43	12/31/96 Balance		101,015

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	300	300	600	0	600	450	0	450	0.00%	0
2	Line/Main Extensions	96,815	0	96,815	0	96,815	96,815	0	96,815	0.00%	0
3	Meter Installation Fees	2,840	160	3,000	0	3,000	2,920	0	2,920	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	11.86%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	300	300	600	0	600	450	0	450	0.00%	0
7	**TOTAL WATER CIAC**	100,255	760	101,015	0	101,015	100,635	0	100,635	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Average Balance 1996
1	Plant Capacity Fees	300	300	300	300	300	300	450	600	600	600	600	600	600	300	450
2	Line/Main Extensions	96,815	96,815	96,815	96,815	96,815	96,815	96,815	96,815	96,815	96,815	96,815	96,815	96,815	0	96,815
3	Meter Installation Fees	2,840	2,840	2,840	2,840	2,840	2,840	2,920	3,000	3,000	3,000	3,000	3,000	3,000	160	2,920
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	300	300	300	300	300	300	450	600	600	600	600	600	600	300	450
7	TOTAL WATER CIAC	100,255	100,255	100,255	100,255	100,255	100,255	100,635	101,015	101,015	101,015	101,015	101,015	101,015	760	100,635

1040

Note: May not cross fwd due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	150	150	0	0	0	0	0	300	150
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	80	80	0	0	0	0	0	160	80
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	150	150	0	0	0	0	0	300	150
7	**TOTAL NET ADDITIONS**	0	0	0	0	0	380	380	0	0	0	0	0	760	380

1041

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)

Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	150	150	0	0	0	0	0	300	150
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	80	80	0	0	0	0	0	160	80
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	150	150	0	0	0	0	0	300	150
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	0	380	380	0	0	0	0	0	760	380

1042

Note: May not cross* due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1043

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1044

Note: May not cross[illegible] to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	34,636
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	2,386
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	2,386
15	12/31/92 Balance	37,022
16		
17		
18	1993 Additions	2,392
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	2,392
22	12/31/93 Balance	39,414
23		
24		
25	1994 Additions	2,395
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	2,395
29	12/31/94 Balance	41,809
30		
31		
32	1995 Additions	2,413
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	2,413
36	12/31/95 Balance	44,222
37		
38		
39	1996 Additions	2,431
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	2,431
43	12/31/96 Balance	46,653

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	27,000	18	27,018	0	27,018	27,009	0	27,009	0.00%	0
2	Line/Main Extensions	16,541	2,256	18,797	0	18,797	17,669	0	17,669	0.00%	0
3	Meter Installation Fees	677	146	823	0	823	750	0	750	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	12.58%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	4	11	15	0	15	9	0	9	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	44,222	2,431	46,653	0	46,653	45,437	0	45,437	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Ave. Utility Balance 1996
1	Plant Capacity Fees	27,000	27,002	27,004	27,006	27,008	27,010	27,006	27,008	27,010	27,012	27,014	27,016	27,018	18	27,009
2	Line/Main Extensions	16,541	16,729	16,917	17,105	17,293	17,481	17,669	17,857	18,045	18,233	18,421	18,609	18,797	2,256	17,669
3	Meter Installation Fees	677	689	701	713	725	737	751	763	775	787	799	811	823	146	750
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	4	5	6	7	8	9	9	10	11	12	13	14	15	11	9
7	TOTAL ACC. AMORT. CIAC	44,222	44,425	44,628	44,831	45,034	45,237	45,435	45,638	45,841	46,044	46,247	46,450	46,653	2,431	45,437

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
2	Line/Main Extensions	188	188	188	188	188	188	188	188	188	188	188	188	2,256	1,128
3	Meter Installation Fees	12	12	12	12	12	14	12	12	12	12	12	12	146	73
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	1	1	1	1	1	0	1	1	1	1	1	1	11	5
7	**TOTAL NET ADDITIONS**	203	203	203	203	203	198	203	203	203	203	203	203	2,431	1,215

1049

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
2	Line/Main Extensions	188	188	188	188	188	188	188	188	188	188	188	188	2,256	1,128
3	Meter Installation Fees	12	12	12	12	12	14	12	12	12	12	12	12	146	73
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	1	1	1	1	1	0	1	1	1	1	1	1	11	5
7	TOTAL GROSS ADDITIONS	203	203	203	203	203	198	203	203	203	203	203	203	2,431	1,215

1050

Note: May not cross[illegible]e to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1051

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1052

Note: May not cross [illegible] due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	TOTAL	195,498,804	100.00%		9.85%	
10						
11						
12			PRESENT ANNUAL AFUDC RATE =		see below	(b)
13						
14			PROPOSED ANNUAL AFUDC RATE =		9.85%	(c)
15						
16			PROPOSED MONTHLY AFUDC RATE =		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	TOTAL	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	CALCULATION OF PROPOSED MONTHLY AFUDC RATE					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/15/95 1:39 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) AFUDC RATES PROPOSED ANNUAL	(7) AFUDC RATES PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Dastwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) AFUDC RATES PROPOSED ANNUAL	(14) AFUDC RATES PROPOSED MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est./Westsm	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	5.84%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierma

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,686	4,516,283	4,551,888	4,561,516	4,485,728	4,398,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(388,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Deferred Debits (OAPS)	962,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,726	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	583,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,600,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,898,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,678	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,358	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,686	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,290,348	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,996
6															
7	GROSS UTILITY PLANT	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,965,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(98,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,887,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,808	8,817,512	7,341,833	4,330,468	6,098,028	7,856,940	6,114,057	4,507,595	3,965,681
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,918	8,420,097	8,949,290
32															

1057

6/15/95 1:41 PM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,965	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,845	343,901	352,964	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,348)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,920	5,095	22,570	85,810
39	Accrued Interest Receivable	167,968	184,968	189,968	201,968	208,966	229,966	178,968	197,966	211,966	223,968	241,968	245,968	167,968	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	148,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	**TOTAL CURRENT ASSETS**	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,918	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,682
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	**TOTAL DEFERRED ASSETS**	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	**TOTAL ASSETS**	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,418	342,657,860	341,347,177	343,469,022	333,207,923

1058

Note: May not cro e to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,898,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,810,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,468,000	1,468,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,984	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,992	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,849	1,157,315	1,739,371	747,968
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,826	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,518	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

1059

6/15/95 1:41 PM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,078	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,781)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,068,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,898	1,351,090	1,347,283	1,343,446	1,339,630	1,335,813	1,331,998	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	328,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,987	340,921,505	338,725,565	341,050,418	342,657,860	341,347,177	343,469,022	333,207,923

1060

Note: May not cro[illegible]ue to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
				12/31/91 Balance per Order No. 93-0423	0	
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0		Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1996		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	5.87%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	4.89%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	DEFERRED DEBITS				
3	12/31/95 Balance			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	Total Amortization Expense 12/31/96		0		B-1 (W)
18	Average Rate Base Balance 12/31/96			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	OPERATING REVENUES:							
2	Water Sales	24,738	0	24,738	17,269	42,007	69.81%	B-4(W),B-3(W)
3	Other Revenue	360	0	360	0	360		B-4(W)
4	TOTAL OPERATING REVENUES	25,098	0	25,098	17,269	42,367		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	51,053	1,875	52,928	0	52,928		B-5(W)
7	Depreciation net of CIAC Amort	8,897	0	8,897	0	8,897		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	4,428	(25)	4,403	777 (A)	5,180		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(17,542)	(714)	(18,256)	6,362 (B)	(11,894)		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	46,836	1,136	47,972	7,139	55,111		
12	NET OPERATING INCOME	(21,738)	(1,136)	(22,874)	10,130	(12,744)		
13	RATE BASE	95,038	0	95,038		95,038		A-1(W)
14	RATE OF RETURN	(22.87%)		(24.07%)		(13.41%)		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUIRED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:							
2	Water Sales	24,738	0	24,738	55,708	80,446	225.19%	B-4(W),B-3(W)
3	Other Revenue	360	0	360	0	360		B-4(W)
4	TOTAL OPERATING REVENUES	25,098	0	25,098	55,708	80,806		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	51,053	1,875	52,928	0	52,928		B-5(W)
7	Depreciation net of CIAC Amort	8,897	0	8,897	0	8,897		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	4,428	(25)	4,403	2,507 (A)	6,910		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(17,542)	(714)	(18,256)	20,522 (B)	2,266		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	46,836	1,136	47,972	23,029	71,001		
12	NET OPERATING INCOME	(21,738)	(1,136)	(22,874)	32,679	9,805		
13	RATE BASE	95,038	0	95,038		95,038		A-1(W)
14	RATE OF RETURN	(22.87%)		(24.07%)		10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-46.93%	D-1(W)	
3	Rate of Return (%)	10.32%	-13.41%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	95,038	95,038	A-1(W)	
6	Required / Requested Income (L3 x L5)	9,805	(12,744)		
7	Adjusted Income Under Present Rates	(22,874)	(22,874)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	32,679	10,130		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	53,201	16,492		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	55,708	17,269		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	53,201	16,492		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	20,522	6,362		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,507	777		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	32,679	10,130		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	-0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	689	
11			
12	3. Conservation Program Expenses	481	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	145	
15			
16	5. Conservation Elasticity Adjustment	(233)	
17			
18	6. Hewitt Study Expenses	793	
19			
20	7.	0	
21			
22		1,875	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	90	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non-Used and Useful Property Taxes	(115)	
43			
44		(25)	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(714)	
47			
48	2.	0	
49			
50		(714)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	1,136	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	(1) Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	23,525	0	23,525
4	461.2 Metered - Commercial	1,213	0	1,213
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	24,738	0	24,738
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	24,738	0	24,738
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	360	0	360
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	360	0	360
26	**TOTAL PRESENT WATER OPERATING REVENUES**	25,098	0	25,098

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .5) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	16,652	1,129	17,781	7,580	361	7,941	2,503	259	2,762	6,570	509	7,079
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	4,161	84	4,245	1,894	0	1,894	625	35	660	1,642	49	1,691
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,319	(81)	1,238	1,200	(95)	1,105	8	0	8	110	15	125
6	616 Fuel for Power Production	265	0	265	265	0	265	0	0	0	0	0	0
7	618 Chemicals	1,733	(138)	1,595	1,733	(138)	1,595	0	0	0	0	0	0
8	620 Materials & Supplies	7,136	78	7,215	6,702	0	6,702	133	14	147	301	65	366
9	631 Contractual Services - Eng.	50	0	50	0	0	0	0	0	0	50	0	50
10	632 Contractual Services - Acct.	268	0	268	0	0	0	0	0	0	268	0	268
11	633 Contractual Services - Legal	161	0	161	0	0	0	0	0	0	161	0	161
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	7,649	325	7,974	7,233	131	7,364	0	0	0	416	194	610
14	641 Rental of Real Building/Real Property	239	37	277	0	0	0	0	0	0	239	37	277
15	642 Rental of Equipment	137	7	143	126	0	126	0	0	0	11	7	17
16	650 Transportation Expense	5,083	18	5,101	4,872	0	4,872	94	12	106	117	6	123
17	656 Insurance - Vehicle	183	0	183	0	0	0	0	0	0	183	0	183
18	657 Insurance - General Liability	377	78	455	0	0	0	0	0	0	377	78	455
19	658 Insurance - Workman's Comp (2)	285	4	289	130	0	130	43	2	45	112	1	114
20	659 Insurance - Other	37	0	37	0	0	0	0	0	0	37	0	37
21	660 Advertising Expense	41	37	78	0	0	0	0	0	0	41	37	78
22	666 Reg. Comm. Exp. - Rate Case Amort.	1,107	0	1,107	0	0	0	0	0	0	1,107	0	1,107
23	667 Reg. Comm. Exp. - Other	89	0	89	0	0	0	0	0	0	89	0	89
24	670 Bad Debt Expense	328	35	363	0	0	0	328	35	363	0	0	0
25	675 Miscellaneous Expenses	3,752	261	4,013	1,074	0	1,074	822	47	869	1,856	214	2,070
26	TOTAL WATER O & M EXPENSES	51,053	1,875	52,928	32,809	259	33,068	4,556	405	4,960	13,688	1,211	14,900

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

1068

6/16/95 8:40 AM B05W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 Of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	1,382	1,273	1,464	1,408	1,423	1,401	1,396	1,395	1,363	1,405	1,356	1,386	16,653	1,129	17,782
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	345	318	366	352	356	350	349	349	341	351	339	346	4,162	84	4,246
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	110	109	110	110	110	110	110	110	110	110	110	110	1,319	(81)	1,238
6	616.1-.8 Fuel for Power Production	66	0	0	66	0	0	66	0	0	66	0	0	265	0	265
7	618.1-.8 Chemicals	152	144	144	144	144	144	144	144	144	144	144	144	1,733	(138)	1,595
8	620.1-.8 Materials & Supplies	600	588	595	612	592	592	590	590	589	611	589	589	7,136	78	7,214
9	631.1-.8 Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	50	0	50
10	632.1-.8 Contractual Services - Acct.	22	21	23	23	23	22	22	22	22	23	22	22	268	0	268
11	633.1-.8 Contractual Services - Legal	13	13	14	14	14	13	14	14	13	14	13	13	161	0	161
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	640	635	631	637	635	634	640	640	639	640	639	640	7,649	325	7,974
14	641.1-.8 Rental of Real Building/Real Property	20	19	20	20	20	20	20	20	20	20	20	20	239	37	276
15	642.1-.8 Rental of Equipment	1	1	63	1	1	1	1	1	62	1	1	1	137	7	144
16	650.1-.8 Transportation Expense	426	422	424	424	424	423	424	424	423	424	423	423	5,083	18	5,101
17	656.1-.8 Insurance - Vehicle	15	14	16	16	15	15	15	15	15	16	15	15	183	0	183
18	657.1-.8 Insurance - General Liability	31	30	32	32	32	31	32	32	31	32	31	31	377	78	455
19	658.1-.8 Insurance - Workman's Comp (2)	24	22	25	24	24	24	24	24	23	24	23	24	285	4	289
20	659.1-.8 Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	37	0	37
21	660.1-.8 Advertising Expense	3	3	3	3	3	3	3	3	3	3	3	3	41	37	78
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	91	87	95	95	93	92	93	93	92	94	91	92	1,107	0	1,107
23	667.1-.8 Reg. Comm. Exp. - Other	7	7	8	8	7	7	7	7	7	8	7	7	89	0	89
24	670.1-.8 Bad Debt Expense	27	25	28	27	28	27	28	28	27	28	27	28	328	35	363
25	675.1-.8 Miscellaneous Expenses	319	300	340	321	321	322	306	306	302	310	300	303	3,751	261	4,012
26	TOTAL WATER O & M EXPENSES	4,303	4,039	4,408	4,344	4,272	4,241	4,292	4,224	4,235	4,329	4,160	4,206	51,053	1,875	52,928

1069

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .5) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	633	564	690	636	659	647	631	632	612	634	613	630	7,580	361	7,941
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	158	141	172	159	165	162	158	158	153	158	153	157	1,894	0	1,894
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	100	100	100	100	100	100	100	100	100	100	100	100	1,200	(95)	1,105
6	616.1-.6 Fuel for Power Production	66	0	0	66	0	0	66	0	0	66	0	0	265	0	265
7	618.1-.6 Chemicals	152	144	144	144	144	144	144	144	144	144	144	144	1,733	(138)	1,595
8	620.1-.6 Materials & Supplies	564	555	557	575	555	556	553	553	553	574	553	553	6,702	0	6,702
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	606	602	596	601	600	599	605	605	605	605	605	605	7,233	131	7,364
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	62	0	0	0	0	0	61	0	0	0	126	0	126
16	650.1-.6 Transportation Expense	409	406	406	406	406	406	406	406	406	406	406	406	4,872	0	4,872
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	11	10	12	11	11	11	11	11	10	11	10	11	130	0	130
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	98	91	112	93	95	99	81	81	80	82	81	80	1,074	0	1,074
26	TOTAL WATER DIRECT O & M EXPENSES	2,798	2,612	2,850	2,792	2,736	2,724	2,754	2,689	2,724	2,779	2,665	2,686	32,809	259	33,068

1070

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7	Salaries & Wages - Employees	209	191	212	210	211	208	214	211	206	214	206	211	2,503	259	2,762
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	52	48	53	52	53	52	53	53	51	53	52	53	625	35	660
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	11	10	11	11	11	11	11	11	11	11	11	11	133	14	147
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	8	7	8	8	8	8	8	8	8	8	8	8	94	12	106
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
19	658.7	Insurance - Workman's Comp (2)	4	3	4	4	4	4	4	4	4	4	4	4	43	2	45
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	27	25	28	27	28	27	28	28	27	28	27	28	328	35	363
25	675.7	Miscellaneous Expenses	69	63	69	69	69	68	70	69	68	70	68	69	822	47	869
26		TOTAL WATER ALLOCATED CUST ACCTS EXP.	381	347	385	382	384	378	389	385	375	390	376	384	4,556	405	4,960

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 Of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	540	518	563	561	553	546	551	552	545	557	537	545	6,570	509	7,079
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	135	129	141	140	138	137	138	138	136	139	134	136	1,642	49	1,691
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	9	9	9	9	9	9	9	9	9	9	9	9	110	15	125
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	25	24	26	26	25	25	25	25	25	26	25	25	301	65	366
9	631.8	Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	50	0	50
10	632.8	Contractual Services - Acct.	22	21	23	23	23	22	22	22	22	23	22	22	268	0	268
11	633.8	Contractual Services - Legal	13	13	14	14	14	13	14	14	13	14	13	13	161	0	161
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	34	33	36	36	35	35	35	35	34	35	34	35	416	194	610
14	641.8	Rental of Real Building/Real Property	20	19	20	20	20	20	20	20	20	20	20	20	239	37	277
15	642.8	Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	11	7	17
16	650.8	Transportation Expense	10	9	10	10	10	10	10	10	10	10	10	10	117	6	123
17	656.8	Insurance - Vehicle	15	14	16	16	15	15	15	15	15	16	15	15	183	0	183
18	657.8	Insurance - General Liability	31	30	32	32	32	31	32	32	31	32	31	31	377	78	455
19	658.8	Insurance - Workman's Comp (2)	9	9	10	10	9	9	9	9	9	10	9	9	112	1	114
20	659.8	Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	37	0	37
21	660.8	Advertising Expense	3	3	3	3	3	3	3	3	3	3	3	3	41	37	78
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	91	87	95	95	93	92	93	93	92	94	91	92	1,107	0	1,107
23	667.8	Reg. Comm. Exp. - Other	7	7	8	8	7	7	7	7	7	8	7	7	89	0	89
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	153	146	159	159	156	154	156	156	154	157	152	154	1,856	214	2,070
26		TOTAL WATER ALLOCATED A & G EXPENSES	1,125	1,080	1,173	1,170	1,153	1,138	1,149	1,150	1,136	1,161	1,119	1,136	13,688	1,211	14,900

1072

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 Of 9
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	16,618	975	(941)	16,652	0	221	114	0	0	793	1,129	17,781
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	4,127	34	0	4,161	0	55	29	0	0	0	84	4,245
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	1,331	0	(12)	1,319	0	15	0	0	(95)	0	(81)	1,238
6	616.1-.8 Fuel for Power Production	260	5	(0)	265	0	0	0	0	0	0	0	265
7	618.1-.8 Chemicals	1,700	33	(0)	1,733	0	0	0	0	(138)	0	(138)	1,595
8	620.1-.8 Materials & Supplies	7,044	137	(45)	7,136	0	27	37	14	0	0	78	7,215
9	631.1-.8 Contractual Services - Eng.	55	1	(5)	50	0	0	0	0	0	0	0	50
10	632.1-.8 Contractual Services - Acct.	290	6	(28)	268	0	0	0	0	0	0	0	268
11	633.1-.8 Contractual Services - Legal	175	3	(17)	161	0	0	0	0	0	0	0	161
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	7,545	147	(44)	7,649	0	69	125	131	0	0	325	7,974
14	641.1-.8 Rental of Real Building/Real Property	259	5	(25)	239	0	37	0	0	0	0	37	277
15	642.1-.8 Rental of Equipment	135	3	(1)	137	0	6	1	0	0	0	7	143
16	650.1-.8 Transportation Expense	5,008	98	(22)	5,083	0	18	0	0	0	0	18	5,101
17	656.1-.8 Insurance - Vehicle	199	4	(19)	183	0	0	0	0	0	0	0	183
18	657.1-.8 Insurance - General Liability	408	8	(39)	377	0	78	0	0	0	0	78	455
19	658.1-.8 Insurance - Workman's Comp (2)	297	(12)	0	285	0	4	0	0	0	0	4	289
20	659.1-.8 Insurance - Other	41	1	(4)	37	0	0	0	0	0	0	0	37
21	660.1-.8 Advertising Expense	44	1	(4)	41	0	0	37	0	0	0	37	78
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	733	0	375	1,107	0	0	0	0	0	0	0	1,107
23	667.1-.8 Reg. Comm. Exp. - Other	98	0	(9)	89	0	0	0	0	0	0	0	89
24	670.1-.8 Bad Debt Expense	355	0	(27)	328	0	35	0	0	0	0	35	363
25	675.1-.8 Miscellaneous Expenses	3,952	77	(277)	3,752	0	123	138	0	0	0	261	4,013
26	TOTAL WATER O & M EXPENSES	50,672	1,526	(1,146)	51,053	0	669	481	145	(233)	793	1,875	52,928

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No. and Name		1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	7,160	420	(0)	7,580	0	0	0	0	0	361	361	7,941
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	1,778	116	0	1,894	0	0	0	0	0	0	0	1,894
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	1,200	0	0	1,200	0	0	0	0	(95)	0	(95)	1,105
6	616.1-.6	Fuel for Power Production	260	5	(0)	265	0	0	0	0	0	0	0	265
7	618.1-.6	Chemicals	1,700	33	(0)	1,733	0	0	0	0	(138)	0	(138)	1,595
8	620.1-.6	Materials & Supplies	6,574	128	0	6,702	0	0	0	0	0	0	0	6,702
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	7,095	138	(0)	7,233	0	0	0	131	0	0	131	7,364
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	123	2	0	126	0	0	0	0	0	0	0	126
16	650.1-.6	Transportation Expense	4,779	93	(0)	4,872	0	0	0	0	0	0	0	4,872
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	128	2	0	130	0	0	0	0	0	0	0	130
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	1,053	21	0	1,074	0	0	0	0	0	0	0	1,074
26	TOTAL WATER DIRECT O & M EXPENSES		31,851	959	(1)	32,809	0	0	0	131	(233)	361	259	33,068

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

1074

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES							
Line No.	Account No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	2,609	153	(260)	2,503	0	140	0	0	0	119	259	2,762
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	648	(23)	0	625	0	35	0	0	0	0	35	660
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	9	0	(1)	8	0	0	0	0	0	0	0	8
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	144	3	(14)	133	0	14	0	0	0	0	14	147
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	102	2	(10)	94	0	12	0	0	0	0	12	106
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	47	(4)	0	43	0	2	0	0	0	0	2	45
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	355	0	(27)	328	0	35	0	0	0	0	35	363
25	675.7	Miscellaneous Expenses	889	17	(85)	822	0	47	0	0	0	0	47	869
26		TOTAL WATER O & M EXPENSES	4,803	149	(396)	4,556	0	285	0	0	0	119	405	4,960

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.		Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	6,849	402	(681)	6,570	0	81	114	0	0	313	509	7,079
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	1,701	(59)	0	1,642	0	20	29	0	0	0	49	1,691
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	122	0	(11)	110	0	15	0	0	0	0	15	125
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	326	6	(31)	301	0	13	37	14	0	0	65	366
9	631.8	Contractual Services - Eng.	55	1	(5)	50	0	0	0	0	0	0	0	50
10	632.8	Contractual Services - Acct.	290	6	(28)	268	0	0	0	0	0	0	0	268
11	633.8	Contractual Services - Legal	175	3	(17)	161	0	0	0	0	0	0	0	161
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	450	9	(43)	416	0	69	125	0	0	0	194	610
14	641.8	Rental of Real Building/Real Property	259	5	(25)	239	0	37	0	0	0	0	37	277
15	642.8	Rental of Equipment	12	0	(1)	11	0	6	1	0	0	0	7	17
16	650.8	Transportation Expense	127	2	(12)	117	0	6	0	0	0	0	6	123
17	656.8	Insurance - Vehicle	199	4	(19)	183	0	0	0	0	0	0	0	183
18	657.8	Insurance - General Liability	408	8	(39)	377	0	78	0	0	0	0	78	455
19	658.8	Insurance - Workman's Comp (2)	123	(10)	0	112	0	1	0	0	0	0	1	114
20	659.8	Insurance - Other	41	1	(4)	37	0	0	0	0	0	0	0	37
21	660.8	Advertising Expense	44	1	(4)	41	0	0	37	0	0	0	37	78
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	733	0	375	1,107	0	0	0	0	0	0	0	1,107
23	667.8	Reg. Comm. Exp. - Other	98	0	(9)	89	0	0	0	0	0	0	0	89
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	2,009	39	(193)	1,856	0	76	138	0	0	0	214	2,070
26		TOTAL WATER O & M EXPENSES	14,019	418	(749)	13,688	0	403	481	14	0	313	1,211	14,900

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	16,618	17,781	1,163	7.00%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	4,127	4,245	118	2.86%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	1,331	1,238	(93)	(6.99%)
6	616.1-.8	Fuel for Power Production	260	265	5	1.92%
7	618.1-.8	Chemicals	1,700	1,595	(105)	(6.18%)
8	620.1-.8	Materials & Supplies	7,044	7,215	171	2.43%
9	631.1-.8	Contractual Services - Eng.	55	50	(4)	(7.33%)
10	632.1-.8	Contractual Services - Acct.	290	268	(22)	(7.60%)
11	633.1-.8	Contractual Services - Legal	175	161	(13)	(7.45%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	7,545	7,974	429	5.69%
14	641.1-.8	Rental of Real Building/Real Property	259	277	18	6.95%
15	642.1-.8	Rental of Equipment	135	143	9	6.67%
16	650.1-.8	Transportation Expense	5,008	5,101	93	1.86%
17	656.1-.8	Insurance - Vehicle	199	183	(15)	(7.55%)
18	657.1-.8	Insurance - General Liability	408	455	47	11.52%
19	658.1-.8	Insurance - Workman's Comp	297	289	(8)	(2.69%)
20	659.1-.8	Insurance - Other	41	37	(3)	(7.40%)
21	660.1-.8	Advertising Expense	44	78	33	74.64%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	733	1,107	375	51.17%
23	667.1-.8	Reg. Comm. Exp. - Other	98	89	(9)	(9.16%)
24	670.1-.8	Bad Debt Expense	355	363	8	2.26%
25	675.1-.8	Miscellaneous Expenses	3,952	4,013	61	1.54%
26		**TOTAL WATER O & M EXPENSES**	50,672	52,928	2,258	4.46%
27		**TOTAL (LESS ACCTS 666 & 667)**	49,840	51,732	1,892	3.80%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.6	Salaries & Wages - Employees	7,160	7,941	781	10.91%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	1,778	1,894	116	6.52%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	1,200	1,105	(95)	(7.92%)
6	616.1-.6	Fuel for Power Production	260	265	5	1.92%
7	618.1-.6	Chemicals	1,700	1,595	(105)	(6.18%)
8	620.1-.6	Materials & Supplies	6,574	6,702	128	1.95%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	7,095	7,364	269	3.79%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	123	126	3	2.44%
16	650.1-.6	Transportation Expense	4,779	4,872	93	1.95%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	128	130	2	1.56%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	1,053	1,074	21	1.99%
26	TOTAL WATER O & M EXPENSES		31,850	33,068	1,218	3.82%
27	TOTAL (LESS ACCTS 666 & 667)		31,850	33,068	1,218	3.82%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	2,609	2,762	153	5.86%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	648	660	12	1.85%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	9	8	(1)	(11.04%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	144	147	3	2.08%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	102	106	4	3.92%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	47	45	(1)	(2.14%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	355	363	8	2.26%
25	675.7	Miscellaneous Expenses	889	869	(20)	(2.25%)
26		**TOTAL WATER O & M EXPENSES**	4,803	4,960	158	3.29%
27		**TOTAL (LESS ACCTS 666 & 667)**	4,803	4,960	158	3.29%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	6,849	7,079	230	3.36%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	1,701	1,691	(10)	(0.59%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	122	125	3	2.46%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	326	366	40	12.27%
9	631.8	Contractual Services - Eng.	55	50	(4)	(7.33%)
10	632.8	Contractual Services - Acct.	290	268	(22)	(7.60%)
11	633.8	Contractual Services - Legal	175	161	(13)	(7.45%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	450	610	160	35.54%
14	641.8	Rental of Real Building/Real Property	259	277	18	6.95%
15	642.8	Rental of Equipment	12	17	6	50.62%
16	650.8	Transportation Expense	127	123	(4)	(3.16%)
17	656.8	Insurance - Vehicle	199	183	(15)	(7.55%)
18	657.8	Insurance - General Liability	408	455	47	11.52%
19	658.8	Insurance - Workman's Comp	123	114	(9)	(7.35%)
20	659.8	Insurance - Other	41	37	(3)	(7.40%)
21	660.8	Advertising Expense	44	78	33	74.64%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	733	1,107	375	51.17%
23	667.8	Reg. Comm. Exp. - Other	98	89	(9)	(9.16%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	2,009	2,070	60	2.99%
26		**TOTAL WATER O & M EXPENSES**	14,019	14,900	883	6.30%
27		**TOTAL (LESS ACCTS 666 & 667)**	13,187	13,703	517	3.92%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intml.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A) Total FPSC Filed	(B) Water	
47					
48					
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	5	
51	Marco Island	Docket No. 920655-WS	$106,820	207	
52	GIGA	Docket No. 920199-WS	$677,601	1,316	
53	Lehigh	Docket No. 911188-WS	$67,100	130	
54			854,174	1,658	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	1,932	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	839	
58			1,427,241	2,771	
59	Total Projected Rate Case Expense		2,281,415	4,430	
60	Annual Amortization		$570,354	$1,107	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	243	
64	% of Total		100.000000%	0.194164%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

ALLOCATION OF EXPENSES - 1996

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	INTANGIBLE PLANT									
2	301.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1 Franchise	298	40	2.50%	7	0	7	0.00%	0	7
4	339.1 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
5	SOURCE OF SUPPLY & PUMPING									
6	303.2 Land & Land Rights	550	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
8	305.2 Collect. & Impound.	0	50	2.00%	0	0	0	0.00%	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	26,649	30	3.33%	887	0	887	0.00%	0	887
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	4,029	35	2.86%	115	0	115	0.00%	0	115
13	310.2 Power Generation Equpi.	22,092	20	5.00%	1,105	0	1,105	0.00%	0	1,105
14	311.2 Pumping Equipment	18,742	20	5.00%	937	0	937	0.00%	0	937
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	8	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	1,720	33	3.03%	52	0	52	0.00%	0	52
19	320.3 Water Treatment Equip.	14,947	22	4.55%	680	0	680	0.00%	0	680
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	582	25	4.00%	23	0	23	0.00%	0	23
22	TRANSMISSION & DISTRIBUTION									
23	303.4 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	2,387	33	3.03%	72	0	72	0.00%	0	72
25	330.4 Distr. Reservoirs	16,300	37	2.70%	440	0	440	0.00%	0	440
26	331.4 Transmission & Distribution	60,107	43	2.33%	1,400	0	1,400	25.00%	350	1,050
27	333.4 Services	17,820	40	2.50%	446	0	446	0.00%	0	446
28	334.4 Meters & Meter Installation	18,299	20	5.00%	915	0	915	0.00%	0	915
29	335.4 Hydrants	11,768	45	2.22%	261	0	261	0.00%	0	261
30	339.4 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31	GENERAL PLANT									
32	303.5 Land & Land Rights	694	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	7,077	40	2.50%	177	0	177	0.00%	0	177
34	340.5 Office Furniture & Equipment	4,373	15	6.67%	292	0	292	0.00%	0	292
35	340.51 Computer Equipment	11,642	6	16.67%	1,941	0	1,941	0.00%	0	1,941
36	341.5 Transportation Equipment	6,716	6	16.67%	1,120	0	1,120	0.00%	0	1,120
37	342.5 Stores Equipment	63	18	5.56%	4	0	4	0.00%	0	4
38	343.5 Tools, Shop & Garage	2,438	16	6.25%	152	0	152	0.00%	0	152
39	344.5 Laboratory Equipment	2,210	15	6.67%	147	0	147	0.00%	0	147
40	345.5 Power Operated Equipment	2,792	12	8.33%	233	0	233	0.00%	0	233
41	346.5 Communication Equipmem	1,267	10	10.00%	127	0	127	0.00%	0	127
42	347.5 Miscellaneous Equipment	570	15	6.67%	38	0	38	0.00%	0	38
43	348.5 Other Tangible Plant	1,072	10	10.00%	107	0	107	0.00%	0	107
44	INTANGIBLE PLANT	298		2.35%	7	0	7	0.00%	0	7
45	SUPPLY & PUMPING	72,062		4.22%	3,044	0	3,044	0.00%	0	3,044
46	WATER TREATMENT PLANT	17,257		4.38%	755	0	755	0.00%	0	755
47	TRANSMISSION & DISTRIBUTION	126,681		2.79%	3,534	0	3,534	9.90%	350	3,184
48	GENERAL PLANT	40,913		10.60%	4,338	0	4,338	0.00%	0	4,338
49	TOTAL DEPRECIATION EXPENSE	257,211		4.54%	11,678	0	11,678	3.00%	350	11,328
50	LESS: AMORTIZATION OF CIAC				(2,431)	0	(2,431)		0	(2,431)
51	NET DEPRECIATION EXPENSE - WATER				9,247	0	9,247		350	8,897

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

6/16/95 9:26 AM B13W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	450	4.03%	18	0	18	0.00%	0	18
2	Line/Main Extension Fees	96,815	2.33%	2,256	0	2,256	0.00%	0	2,256
3	Meter Installation Fees	2,920	5.00%	146	0	146	0.00%	0	146
4	Contributed Lines	0	2.33%	0	0	0	9.90%	0	0
5	Contributed Property Other Than Lines	0	3.40%	0	0	0	0.00%	0	0
6	Service Installation Fees	450	2.50%	11	0	11	0.00%	0	11
7	TOTAL WATER CIAC AMORT. EXP.	100,635		2,431	0	2,431		0	2,431

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	0	0	0.00%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	26,649	887	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	4,029	115	2.85%
8	310.2 Power Generation Equipment	22,092	1,105	5.00%
9	311.2 Pumping Equipment	18,742	937	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	1,720	52	3.02%
12	320.3 Water Treatment Equipment	14,947	680	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	582	23	3.95%
15	330.4 Distribution Reservoirs	16,300	440	2.70%
16	**COMPOSITE RATE**	105,061	4,239	4.03%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	2,387	72	3.02%
19	331.4 Transmission & Distribution	60,107	1,400	2.33%
20	335.4 Hydrants	11,768	261	2.22%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	74,261	1,733	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	18,299	915	5.00%
25	**COMPOSITE RATE**	18,299	915	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	17,820	446	2.50%
28	**COMPOSITE RATE**	17,820	446	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	105,061	4,239	4.03%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	74,261	1,733	2.33%
32	Meter Installation Fees (Line 25)	18,299	915	5.00%
33	Service Installation Fees (Line 28)	17,820	446	2.50%
34	**COMPOSITE RATE**	215,442	7,333	3.40%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,129	0	1,129	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,332	90	1,423	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,332	90	1,423		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,966	0	1,966		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,966	0	1,966		
10	Non-used & Useful Percent			5.84%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(115)	(115)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,966	(115)	1,851		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	4,428	(25)	4,403		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1996 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	25,098	0	25,098	B-4(W)
3	Less:				
4	O & M Expenses	51,053	1,875	52,928	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	8,897	0	8,897	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	4,428	(25)	4,403	B-15(W)
8	Pre-Tax Operating Expenses	64,378	1,850	66,228	
9	**PRE-TAX OPERATING INCOME**	(39,280)	(1,850)	(41,130)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(39,280)	(1,850)	(41,130)	
12	Less:				
13	Interest Expense:				
14	Rate Base	95,038	0	95,038	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	5,027	0	5,027	C-3
17	Net Taxable Income (L11 - L16)	(44,307)	(1,850)	(46,157)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(17,091)	(714)	(17,805)	
20	Less:				
21	Parent Debt Adjustment	395	0	395	C-1(W)
22	Investment Tax Credit	56	0	56	C-7(W)
23	**TOTAL INCOME TAXES**	(17,542)	(714)	(18,256)	

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	3.00%	0.00%	3.00%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

THIS PAGE INTENTIONALLY LEFT BLANK

SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	1,585,338	0	1,585,338	A-5 (W)
2	Utility Land & Land Rights	57,328	0	57,328	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(655,809)	0	(655,809)	A-9 (W)
6	CIAC	(267,154)	0	(267,154)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	67,442	0	67,442	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(2,174)	0	(2,174)	Vol. II
13	Deferred Taxes	(31,345)	0	(31,345)	C-7 (W)
14	Working Capital Allowance	12,591	0	12,591	A-17 (W)
15	Other	0	0	0	A-21(W)
16	TOTAL WATER RATE BASE	766,217	0	766,217	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	A. UTILITY PLANT IN SERVICE:			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	B. UTILITY LAND & LAND RIGHTS:			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	C. NON-USED AND USEFUL:			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	D. CONSTRUCTION WORK IN PROGRESS:			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	E. ACCUMULATED DEPRECIATION:			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	F. CIAC:			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	SUBTOTAL	0	0	

6/15/95 8:21 AM A03W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	H. ACQUISITION ADJUSTMENT			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	J. ADVANCES FOR CONSTRUCTION			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	K. DEFERRED TAXES			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	L. WORKING CAPITAL ALLOWANCE			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	M. OTHER			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	TOTAL WATER RATE BASE ADJUSTMENTS	0	0	

6/15/95 8:22 AM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		1,404,037
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	12/31/92 Balance		1,404,037
16			
17			
18	1993 Additions		0
19	1993 Retirements		1,400
20	1993 Adjustments	General Plant Allocation True-up	3,878
21	1993 Net Additions		2,478
22	12/31/93 Balance		1,406,515
23			
24			
25	1994 Additions		222,658
26	1994 Retirements		1,295
27	1994 Adjustments		0
28	1994 Net Additions		221,363
29	12/31/94 Balance		1,627,878
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(350)
32	1995 Additions		13,667
33	1995 Retirements		481
34	1995 Adjustments		0
35	1995 Net Additions		13,186
36	12/31/95 Balance		1,640,714
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(3,268)
39	1996 Additions		9,548
40	1996 Retirements		37
41	1996 Adjustments		0
42	1996 Net Additions		9,511
43	12/31/96 Balance		1,646,957

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions 12/31/95 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	35	0	0	0	35	0	35	35	0	35
4	339.1 Other Plant & Miscellaneous	772	0	0	0	772	0	772	772	0	772
5	SOURCE OF SUPPLY & PUMPING										
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	74,540	0	0	0	74,540	0	74,540	74,540	0	74,540
13	310.2 Power Generation Equipment	3,713	0	0	0	3,713	0	3,713	3,713	0	3,713
14	311.2 Pumping Equipment	114,514	0	0	0	114,514	0	114,514	114,514	0	114,514
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	56,500	0	0	0	56,500	0	56,500	56,500	0	56,500
18	304.3 Structures & Improvements	154,023	0	0	0	154,023	0	154,023	154,023	0	154,023
19	320.3 Water Treatment Equipment	571,886	0	0	0	571,886	0	571,886	571,886	0	571,886
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1,389	0	1,389	1,389	0	1,389	695	0	695
22	TRANSMISSION & DISTRIBUTION										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	184,658	0	0	0	184,658	0	184,658	184,658	0	184,658
26	331.4 Transmission & Distribution	416,941	0	0	0	416,941	0	416,941	416,941	0	416,941
27	333.4 Services	3,096	1,297	0	1,297	4,393	0	4,393	3,745	0	3,745
28	334.4 Meters & Meter Installation	8,575	2,433	0	2,433	11,008	0	11,008	9,791	0	9,791
29	335.4 Hydrants	54	0	0	0	54	0	54	54	0	54
30	339.4 Other Plant & Miscellaneous	1,973	0	0	0	1,973	0	1,973	1,973	0	1,973
31	GENERAL PLANT										
32	303.5 Land & Land Rights	828	0	0	0	828	0	828	828	0	828
33	304.5 Structures & Improvements	8,422	71	(37)	34	8,457	0	8,457	8,445	0	8,445
34	340.5 Office Furniture & Equipment	5,219	0	0	0	5,219	0	5,219	5,219	0	5,219
35	340.51 Computer Equipment	12,297	2,638	0	2,638	14,934	0	14,934	13,893	0	13,893
36	341.5 Transportation Equipment	7,801	354	0	354	8,155	0	8,155	8,015	0	8,015
37	342.5 Stores Equipment	75	0	0	0	75	0	75	75	0	75
38	343.5 Tools, Shop & Garage Equipment	2,844	107	0	107	2,951	0	2,951	2,909	0	2,909
39	344.5 Laboratory Equipment	2,587	84	0	84	2,671	0	2,671	2,638	0	2,638
40	345.5 Power Operated Equipment	2,621	1,175	0	1,175	3,795	0	3,795	3,332	0	3,332
41	346.5 Communication Equipment	1,512	0	0	0	1,512	0	1,512	1,512	0	1,512
42	347.5 Miscellaneous Equipment	680	0	0	0	680	0	680	680	0	680
43	348.5 Other Tangible Plant	1,279	0	0	0	1,279	0	1,279	1,279	0	1,279
44	INTANGIBLE PLANT	807	0	0	0	807	0	807	807	0	807
45	SUPPLY & PUMPING	192,767	0	0	0	192,767	0	192,767	192,767	0	192,767
46	WATER TREATMENT PLANT	782,409	1,389	0	1,389	783,799	0	783,799	783,104	0	783,104
47	TRANSMISSION & DISTRIBUTION	615,297	3,730	0	3,730	619,027	0	619,027	617,162	0	617,162
48	GENERAL PLANT	46,165	4,429	(37)	4,392	50,557	0	50,557	48,826	0	48,826
49	TOTAL PLANT IN SERVICE	1,637,446	9,548	(37)	9,511	1,646,957	0	1,646,957	1,642,666	0	1,642,666
50	LAND & LAND RIGHTS	57,328	0	0	0	57,328	0	57,328	57,328	0	57,328
51	TOTAL PIS LESS LAND	1,580,117	9,548	(37)	9,511	1,589,628	0	1,589,628	1,585,338	0	1,585,338

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Shores
Docket No.. 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave [ ] 13 Month Ave [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimbell
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	35	35	35	35	35	35	35	35	35	35	35	35	35	0	35
4	339.1 Other Plant & Miscellaneous	772	772	772	772	772	772	772	772	772	772	772	772	772	0	772
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	74,540	74,540	74,540	74,540	74,540	74,540	74,540	74,540	74,540	74,540	74,540	74,540	74,540	0	74,540
13	310.2 Power Generation Equipment	3,713	3,713	3,713	3,713	3,713	3,713	3,713	3,713	3,713	3,713	3,713	3,713	3,713	0	3,713
14	311.2 Pumping Equipment	114,514	114,514	114,514	114,514	114,514	114,514	114,514	114,514	114,514	114,514	114,514	114,514	114,514	0	114,514
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	56,500	56,500	56,500	56,500	56,500	56,500	56,500	56,500	56,500	56,500	56,500	56,500	56,500	0	56,500
18	304.3 Structures & Improvements	154,023	154,023	154,023	154,023	154,023	154,023	154,023	154,023	154,023	154,023	154,023	154,023	154,023	0	154,023
19	320.3 Water Treatment Equipment	571,686	571,686	571,686	571,686	571,686	571,686	571,686	571,686	571,686	571,686	571,686	571,686	571,686	0	571,686
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	116	232	347	463	579	695	811	926	1,042	1,158	1,274	1,389	1,389	695
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	184,658	184,658	184,658	184,658	184,658	184,658	184,658	184,658	184,658	184,658	184,658	184,658	184,658	0	184,658
26	331.4 Transmission & Distribution	416,941	416,941	416,941	416,941	416,941	416,941	416,941	416,941	416,941	416,941	416,941	416,941	416,941	0	416,941
27	333.4 Services	3,096	3,204	3,312	3,420	3,528	3,636	3,745	3,853	3,961	4,069	4,177	4,285	4,393	1,297	3,745
28	334.4 Meters & Meter Installation	8,575	8,777	8,980	9,183	9,386	9,588	9,791	9,994	10,197	10,399	10,602	10,805	11,008	2,433	9,791
29	335.4 Hydrants	54	54	54	54	54	54	54	54	54	54	54	54	54	0	54
30	339.4 Other Plant & Miscellaneous	1,973	1,973	1,973	1,973	1,973	1,973	1,973	1,973	1,973	1,973	1,973	1,973	1,973	0	1,973
31	GENERAL PLANT															
32	303.5 Land & Land Rights	628	628	628	628	628	628	628	628	628	628	628	628	628	0	628
33	304.5 Structures & Improvements	8,422	8,451	8,453	8,459	8,460	8,461	8,431	8,432	8,433	8,439	8,445	8,451	8,457	34	8,445
34	340.5 Office Furniture & Equipment	5,219	5,219	5,219	5,219	5,219	5,219	5,219	5,219	5,219	5,219	5,219	5,219	5,219	0	5,219
35	340.51 Computer Equipment	12,297	13,343	13,424	13,640	13,693	13,726	13,992	14,025	14,068	14,283	14,492	14,719	14,934	2,639	13,893
36	341.5 Transportation Equipment	7,901	7,941	7,952	7,981	7,997	7,993	8,027	8,033	8,039	8,068	8,096	8,126	8,155	354	8,015
37	342.5 Stores Equipment	75	75	75	75	75	75	75	75	75	75	75	75	75	0	75
38	343.5 Tools, Shop & Garage Equipment	2,844	2,887	2,890	2,899	2,901	2,902	2,913	2,914	2,916	2,925	2,933	2,942	2,951	107	2,909
39	344.5 Laboratory Equipment	2,597	2,621	2,623	2,630	2,631	2,633	2,641	2,642	2,644	2,650	2,657	2,664	2,671	84	2,638
40	345.5 Power Operated Equipment	2,621	3,097	3,123	3,219	3,238	3,257	3,371	3,390	3,409	3,505	3,599	3,699	3,795	1,175	3,332
41	346.5 Communication Equipment	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	0	1,512
42	347.5 Miscellaneous Equipment	680	680	680	680	680	680	680	680	680	680	680	680	680	0	680
43	348.5 Other Tangible Plant	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	0	1,279
44	INTANGIBLE PLANT	807	807	807	807	807	807	807	807	807	807	807	807	807	0	807
45	SUPPLY & PUMPING	192,767	192,767	192,767	192,767	192,767	192,767	192,767	192,767	192,767	192,767	192,767	192,767	192,767	0	192,767
46	WATER TREATMENT PLANT	782,409	782,525	782,641	782,757	782,873	782,988	783,104	783,220	783,336	783,452	783,567	783,683	783,799	1,389	783,104
47	TRANSMISSION & DISTRIBUTION	615,297	615,609	615,919	616,229	616,540	616,851	617,162	617,473	617,783	618,094	618,405	618,716	619,027	3,730	617,162
48	GENERAL PLANT	46,165	47,922	48,058	48,420	48,492	48,565	48,958	49,030	49,102	49,464	49,814	50,195	50,557	4,392	48,826
49	TOTAL PLANT IN SERVICE	1,637,448	1,639,829	1,640,191	1,640,980	1,641,479	1,641,978	1,642,798	1,643,296	1,643,795	1,644,584	1,645,360	1,646,188	1,646,957	9,511	1,642,668
50	LAND & LAND RIGHTS	57,328	57,328	57,328	57,328	57,328	57,328	57,328	57,328	57,328	57,328	57,328	57,328	57,328	0	57,328
51	TOTAL PIS LESS LAND	1,580,117	1,582,501	1,582,863	1,583,652	1,584,151	1,584,649	1,585,469	1,585,968	1,586,467	1,587,256	1,589,032	1,589,839	1,589,628	9,511	1,585,338

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	116	116	116	116	116	116	116	116	116	116	116	116	1,389	695
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	108	108	108	108	108	108	108	108	108	108	108	108	1,297	648
28	334.4 Meters & Meter Installation	203	203	203	203	203	203	203	203	203	203	203	203	2,433	1,216
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	28	2	6	1	1	(30)	1	1	6	6	6	6	34	23
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	1,046	81	216	43	43	256	43	43	216	208	227	216	2,838	1,587
36	341.5 Transportation Equipment	141	11	29	6	6	34	6	6	29	28	30	29	354	215
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	42	3	9	2	2	10	2	2	9	8	9	9	107	65
39	344.5 Laboratory Equipment	33	3	7	1	1	8	1	1	7	7	7	7	84	51
40	345.5 Power Operated Equipment	466	36	96	19	19	114	19	19	96	93	101	96	1,175	711
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	116	116	116	116	116	116	116	116	116	116	116	116	1,389	695
47	**TRANSMISSION & DISTRIBUTION**	311	311	311	311	311	311	311	311	311	311	311	311	3,730	1,864
48	**GENERAL PLANT**	1,757	136	362	72	72	393	72	72	362	350	381	362	4,392	2,652
49	**TOTAL NET ADDITIONS**	2,183	562	789	499	499	820	499	499	789	776	807	789	9,511	5,221
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	2,183	562	789	499	499	820	499	499	789	776	807	789	9,511	5,221

1100

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	116	116	116	116	116	116	116	116	116	116	116	116	1,389	695
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	108	108	108	108	108	108	108	108	108	108	108	108	1,297	648
28	334.4 Meters & Meter Installation	203	203	203	203	203	203	203	203	203	203	203	203	2,433	1,216
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	28	2	6	1	1	7	1	1	6	6	6	6	71	43
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	1,046	81	216	43	43	256	43	43	216	208	227	216	2,838	1,597
36	341.5 Transportation Equipment	141	11	29	6	6	34	6	6	29	28	30	29	354	215
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	42	3	9	2	2	10	2	2	9	8	9	9	107	65
39	344.5 Laboratory Equipment	33	3	7	1	1	8	1	1	7	7	7	7	84	51
40	345.5 Power Operated Equipment	466	36	96	19	19	114	19	19	96	93	101	96	1,175	711
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	116	116	116	116	116	116	116	116	116	116	116	116	1,389	695
47	TRANSMISSION & DISTRIBUTION	311	311	311	311	311	311	311	311	311	311	311	311	3,730	1,864
48	GENERAL PLANT	1,757	136	362	72	72	430	72	72	362	350	381	362	4,429	2,682
49	TOTAL GROSS ADDITIONS	2,183	562	789	499	499	857	499	499	789	776	807	789	9,548	5,241
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	2,183	562	789	499	499	857	499	499	789	776	807	789	9,548	5,241

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	37	0	0	0	0	0	0	37	20
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	37	0	0	0	0	0	0	37	20
49	**TOTAL RETIREMENTS**	0	0	0	0	0	37	0	0	0	0	0	0	37	20
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	37	0	0	0	0	0	0	37	20

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	35	0.00%	0
4	339.1 Other Plant & Miscellaneous	772	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	0	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	74,540	0.00%	0
13	310.2 Power Generation Equipment	3,713	0.00%	0
14	311.2 Pumping Equipment	114,514	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	56,500	0.00%	0
18	304.3 Structures & Improvements	154,023	0.00%	0
19	320.3 Water Treatment Equipment	571,886	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	695	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	184,658	0.00%	0
26	331.4 Transmission & Distribution	416,941	0.00%	0
27	333.4 Services	3,745	0.00%	0
28	334.4 Meters & Meter Installation	9,791	0.00%	0
29	335.4 Hydrants	54	0.00%	0
30	339.4 Other Plant & Miscellaneous	1,973	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	828	0.00%	0
33	304.5 Structures & Improvements	8,445	0.00%	0
34	340.5 Office Furniture & Equipment	5,219	0.00%	0
35	340.51 Computer Equipment	13,893	0.00%	0
36	341.5 Transportation Equipment	8,015	0.00%	0
37	342.5 Stores Equipment	75	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	2,909	0.00%	0
39	344.5 Laboratory Equipment	2,638	0.00%	0
40	345.5 Power Operated Equipment	3,332	0.00%	0
41	346.5 Communication Equipment	1,512	0.00%	0
42	347.5 Miscellaneous Equipment	680	0.00%	0
43	348.5 Other Tangible Plant	1,279	0.00%	0
44	INTANGIBLE PLANT	807	0.00%	0
45	SUPPLY & PUMPING	192,767	0.00%	0
46	WATER TREATMENT PLANT	783,104	0.00%	0
47	TRANSMISSION & DISTRIBUTION	617,162	0.00%	0
48	GENERAL PLANT	48,826	0.00%	0
49	TOTAL PLANT IN SERVICE	1,642,666	0.00%	0
50	LAND & LAND RIGHTS	57,328	0.00%	0
51	TOTAL PIS LESS LAND	1,585,338	0.00%	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	0	0	0	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	0	0	0	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	0	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		514,034
10	Utility Adjustment to ordered balance (1)		(71,533)
11	1992 Additions		33,653
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		33,653
15	12/31/92 Balance		476,154
16			
17			
18	1993 Additions		39,283
19	1993 Retirements		1,400
20	1993 Adjustments	General Plant Allocation True-up	1,522
21	1993 Net Additions		39,405
22	12/31/93 Balance		515,559
23			
24			
25	1994 Additions		54,735
26	1994 Retirements		1,295
27	1994 Adjustments		0
28	1994 Net Additions		53,440
29	12/31/94 Balance		568,999
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(156)
32	1995 Additions		58,739
33	1995 Retirements		481
34	1995 Adjustments		0
35	1995 Net Additions		58,258
36	12/31/95 Balance		627,100
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(937)
39	1996 Additions		59,332
40	1996 Retirements		37
41	1996 Adjustments		0
42	1996 Net Additions		59,295
43	12/31/96 Balance		685,459

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	4	1	5	0	5	5	0	5
4	339.1 Other Plant & Miscellaneous	133	31	164	0	164	148	0	148
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	25,544	2,132	27,676	0	27,676	26,610	0	26,610
13	310.2 Power Generation Equipment	1,154	186	1,340	0	1,340	1,247	0	1,247
14	311.2 Pumping Equipment	73,005	5,726	78,731	0	78,731	75,868	0	75,868
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	50,504	4,667	55,171	0	55,171	52,837	0	52,837
19	320.3 Water Treatment Equipment	296,824	26,021	322,845	0	322,845	309,835	0	309,835
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	28	28	0	28	14	0	14
22	TRANSMISSION & DISTRIBUTION								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	72,975	4,986	77,961	0	77,961	75,468	0	75,468
26	331.4 Transmission & Distribution	81,446	9,715	91,161	0	91,161	86,303	0	86,303
27	333.4 Services	239	94	333	0	333	286	0	286
28	334.4 Meters & Meter Installation	2,305	490	2,795	0	2,795	2,550	0	2,550
29	335.4 Hydrants	1	1	2	0	2	2	0	2
30	339.4 Other Plant & Miscellaneous	39	79	118	0	118	78	0	78
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,904	174	2,078	0	2,078	1,989	0	1,989
34	340.5 Office Furniture & Equipment	2,406	348	2,754	0	2,754	2,580	0	2,580
35	340.51 Computer Equipment	5,647	2,316	7,963	0	7,963	6,805	0	6,805
36	341.5 Transportation Equipment	5,762	1,336	7,098	0	7,098	6,430	0	6,430
37	342.5 Stores Equipment	25	4	29	0	29	28	0	28
38	343.5 Tools, Shop & Garage Equipment	1,472	182	1,654	0	1,654	1,563	0	1,563
39	344.5 Laboratory Equipment	383	176	559	0	559	471	0	471
40	345.5 Power Operated Equipment	2,674	278	2,952	0	2,952	2,813	0	2,813
41	346.5 Communication Equipment	707	151	858	0	858	782	0	782
42	347.5 Miscellaneous Equipment	171	45	216	0	216	193	0	193
43	348.5 Other Tangible Plant	841	128	969	0	969	904	0	904
44	INTANGIBLE PLANT	137	32	169	0	169	153	0	153
45	SUPPLY & PUMPING	99,703	8,044	107,747	0	107,747	103,725	0	103,725
46	WATER TREATMENT PLANT	347,328	30,716	378,044	0	378,044	362,686	0	362,686
47	TRANSMISSION & DISTRIBUTION	157,005	15,365	172,370	0	172,370	164,687	0	164,687
48	GENERAL PLANT	21,991	5,138	27,129	0	27,129	24,558	0	24,558
49	TOTAL ACCUMULATED DEPRECIATION	626,164	59,295	685,459	0	685,459	655,809	0	655,809

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	INTANGIBLE PLANT															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	4	4	4	4	4	4	5	5	5	5	5	5	5	1	5
4	339.1 Other Plant & Miscellaneous	133	136	139	142	145	148	148	149	152	155	158	161	164	31	148
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	25,544	25,722	25,900	26,078	26,256	26,434	26,608	26,788	26,964	27,142	27,320	27,498	27,676	2,132	26,610
13	310.2 Power Generation Equipment	1,154	1,170	1,186	1,202	1,218	1,234	1,244	1,260	1,276	1,292	1,308	1,324	1,340	186	1,247
14	311.2 Pumping Equipment	73,005	73,482	73,959	74,436	74,913	75,390	75,869	76,346	76,823	77,300	77,777	78,254	78,731	5,726	75,868
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	50,504	50,893	51,282	51,671	52,060	52,449	52,837	53,226	53,615	54,004	54,393	54,782	55,171	4,667	52,837
19	320.3 Water Treatment Equipment	296,824	298,992	301,160	303,328	305,496	307,664	309,837	312,005	314,173	316,341	318,509	320,677	322,845	26,021	309,835
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	2	4	6	8	10	16	18	20	22	24	26	28	28	14
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	72,975	73,391	73,807	74,223	74,639	75,055	75,465	75,881	76,297	76,713	77,129	77,545	77,961	4,966	75,468
26	331.4 Transmission & Distribution	81,448	82,256	83,068	83,876	84,686	85,498	86,301	87,111	87,921	88,731	89,541	90,351	91,161	9,715	86,303
27	333.4 Services	239	247	255	263	271	279	285	293	301	309	317	325	333	94	286
28	334.4 Meters & Meter Installation	2,305	2,348	2,387	2,428	2,469	2,510	2,549	2,590	2,631	2,672	2,713	2,754	2,795	490	2,550
29	335.4 Hydrants	1	1	1	1	1	1	2	2	2	2	2	2	2	1	2
30	339.4 Other Plant & Miscellaneous	39	46	53	60	67	74	78	83	90	97	104	111	118	79	78
31	GENERAL PLANT															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,904	1,922	1,940	1,958	1,976	1,994	1,970	1,988	2,006	2,024	2,042	2,060	2,078	174	1,989
34	340.5 Office Furniture & Equipment	2,408	2,435	2,464	2,493	2,522	2,551	2,580	2,609	2,638	2,667	2,696	2,725	2,754	348	2,580
35	340.51 Computer Equipment	5,647	5,840	6,033	6,226	6,419	6,612	6,805	6,998	7,191	7,384	7,577	7,770	7,963	2,316	6,805
36	341.5 Transportation Equipment	5,762	5,873	5,984	6,095	6,206	6,317	6,432	6,543	6,654	6,765	6,876	6,987	7,098	1,336	6,430
37	342.5 Stores Equipment	25	25	25	25	25	25	29	29	29	29	29	29	29	4	28
38	343.5 Tools, Shop & Garage Equipment	1,472	1,487	1,502	1,517	1,532	1,547	1,564	1,579	1,594	1,609	1,624	1,639	1,654	182	1,563
39	344.5 Laboratory Equipment	383	398	413	428	443	458	469	484	499	514	529	544	559	178	471
40	345.5 Power Operated Equipment	2,674	2,697	2,720	2,743	2,766	2,789	2,814	2,837	2,860	2,883	2,906	2,929	2,952	278	2,813
41	346.5 Communication Equipment	707	720	733	746	759	772	780	793	806	819	832	845	858	151	782
42	347.5 Miscellaneous Equipment	171	175	179	183	187	191	192	196	200	204	208	212	216	45	193
43	348.5 Other Tangible Plant	841	852	863	874	885	896	903	914	925	936	947	958	969	128	904
44	INTANGIBLE PLANT	137	140	143	146	149	152	151	154	157	160	163	166	169	32	153
45	SUPPLY & PUMPING	99,703	100,374	101,045	101,716	102,387	103,058	103,721	104,392	105,063	105,734	106,405	107,076	107,747	8,044	103,725
46	WATER TREATMENT PLANT	347,328	349,887	352,446	355,005	357,564	360,123	362,690	365,249	367,808	370,367	372,926	375,485	378,044	30,716	362,686
47	TRANSMISSION & DISTRIBUTION	157,005	158,287	159,569	160,851	162,133	163,415	164,678	165,960	167,242	168,524	169,806	171,088	172,370	15,365	164,687
48	GENERAL PLANT	21,991	22,423	22,855	23,287	23,719	24,151	24,537	24,969	25,401	25,833	26,265	26,697	27,129	5,138	24,558
49	TOTAL WATER ACCUM. DEPR.	626,164	631,111	636,058	641,005	645,952	650,899	655,777	660,724	665,671	670,618	675,565	680,512	685,459	59,295	655,809

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	1	0	0	0	0	0	0	1	1
4	339.1 Other Plant & Miscellaneous	3	3	3	3	3	(2)	3	3	3	3	3	3	31	15
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	178	178	178	178	178	174	178	178	178	178	178	178	2,132	1,066
13	310.2 Power Generation Equipment	16	16	16	16	16	10	16	16	16	16	16	16	186	93
14	311.2 Pumping Equipment	477	477	477	477	477	479	477	477	477	477	477	477	5,726	2,863
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	389	389	389	389	389	388	389	389	389	389	389	389	4,667	2,333
19	320.3 Water Treatment Equipment	2,168	2,168	2,168	2,168	2,168	2,173	2,168	2,168	2,168	2,168	2,168	2,168	26,021	13,011
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2	2	2	2	2	6	2	2	2	2	2	2	28	14
22	TRANSMISSION & DISTRIBUTION														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	416	416	416	416	416	410	416	416	416	416	416	416	4,986	2,493
26	331.4 Transmission & Distribution	810	810	810	810	810	805	810	810	810	810	810	810	9,715	4,857
27	333.4 Services	8	8	8	8	8	6	8	8	8	8	8	8	94	47
28	334.4 Meters & Meter Installation	41	41	41	41	41	39	41	41	41	41	41	41	490	245
29	335.4 Hydrants	0	0	0	0	0	1	0	0	0	0	0	0	1	1
30	339.4 Other Plant & Miscellaneous	7	7	7	7	7	2	7	7	7	7	7	7	79	39
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	18	18	18	18	18	(24)	18	18	18	18	18	18	174	85
34	340.5 Office Furniture & Equipment	29	29	29	29	29	29	29	29	29	29	29	29	348	174
35	340.51 Computer Equipment	193	193	193	193	193	193	193	193	193	193	193	193	2,316	1,158
36	341.5 Transportation Equipment	111	111	111	111	111	115	111	111	111	111	111	111	1,336	668
37	342.5 Stores Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
38	343.5 Tools, Shop & Garage Equipment	15	15	15	15	15	17	15	15	15	15	15	15	182	91
39	344.5 Laboratory Equipment	15	15	15	15	15	11	15	15	15	15	15	15	176	88
40	345.5 Power Operated Equipment	23	23	23	23	23	25	23	23	23	23	23	23	278	139
41	346.5 Communication Equipment	13	13	13	13	13	8	13	13	13	13	13	13	151	75
42	347.5 Miscellaneous Equipment	4	4	4	4	4	1	4	4	4	4	4	4	45	22
43	348.5 Other Tangible Plant	11	11	11	11	11	7	11	11	11	11	11	11	128	64
44	INTANGIBLE PLANT	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
45	SUPPLY & PUMPING	671	671	671	671	671	663	671	671	671	671	671	671	8,044	4,022
46	WATER TREATMENT PLANT	2,559	2,559	2,559	2,559	2,559	2,567	2,559	2,559	2,559	2,559	2,559	2,559	30,718	15,359
47	TRANSMISSION & DISTRIBUTION	1,282	1,282	1,282	1,282	1,282	1,263	1,282	1,282	1,282	1,282	1,282	1,282	15,366	7,682
48	GENERAL PLANT	432	432	432	432	432	386	432	432	432	432	432	432	5,138	2,566
49	TOTAL NET ADDITIONS	4,947	4,947	4,947	4,947	4,947	4,878	4,947	4,947	4,947	4,947	4,947	4,947	59,296	29,644

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	1	0	0	0	0	0	0	1	1
4	339.1 Other Plant & Miscellaneous	3	3	3	3	3	(2)	3	3	3	3	3	3	31	15
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	178	178	178	178	178	174	178	178	178	178	178	178	2,132	1,066
13	310.2 Power Generation Equipment	16	16	16	16	16	10	16	16	16	16	16	16	186	93
14	311.2 Pumping Equipment	477	477	477	477	477	479	477	477	477	477	477	477	5,726	2,863
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	389	389	389	389	389	388	389	389	389	389	389	389	4,667	2,333
19	320.3 Water Treatment Equipment	2,168	2,168	2,168	2,168	2,168	2,173	2,168	2,168	2,168	2,168	2,168	2,168	26,021	13,011
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2	2	2	2	2	6	2	2	2	2	2	2	26	14
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	416	416	416	416	416	410	416	416	416	416	416	416	4,996	2,493
26	331.4 Transmission & Distribution	810	810	810	810	810	805	810	810	810	810	810	810	9,715	4,857
27	333.4 Services	8	8	8	8	8	6	8	8	8	8	8	8	94	47
28	334.4 Meters & Meter Installation	41	41	41	41	41	39	41	41	41	41	41	41	490	245
29	335.4 Hydrants	0	0	0	0	0	1	0	0	0	0	0	0	1	1
30	339.4 Other Plant & Miscellaneous	7	7	7	7	7	2	7	7	7	7	7	7	79	39
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	18	18	18	18	18	13	18	18	18	18	18	18	211	105
34	340.5 Office Furniture & Equipment	29	29	29	29	29	29	29	29	29	29	29	29	348	174
35	340.51 Computer Equipment	193	193	193	193	193	193	193	193	193	193	193	193	2,316	1,158
36	341.5 Transportation Equipment	111	111	111	111	111	115	111	111	111	111	111	111	1,336	668
37	342.5 Stores Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
38	343.5 Tools, Shop & Garage Equipment	15	15	15	15	15	17	15	15	15	15	15	15	182	91
39	344.5 Laboratory Equipment	15	15	15	15	15	11	15	15	15	15	15	15	176	88
40	345.5 Power Operated Equipment	23	23	23	23	23	25	23	23	23	23	23	23	278	139
41	346.5 Communication Equipment	13	13	13	13	13	8	13	13	13	13	13	13	151	75
42	347.5 Miscellaneous Equipment	4	4	4	4	4	1	4	4	4	4	4	4	45	22
43	348.5 Other Tangible Plant	11	11	11	11	11	7	11	11	11	11	11	11	128	64
44	**INTANGIBLE PLANT**	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
45	**SUPPLY & PUMPING**	671	671	671	671	671	663	671	671	671	671	671	671	8,044	4,022
46	**WATER TREATMENT PLANT**	2,559	2,559	2,559	2,559	2,559	2,567	2,559	2,559	2,559	2,559	2,559	2,559	30,716	15,358
47	**TRANSMISSION & DISTRIBUTION**	1,282	1,282	1,282	1,282	1,282	1,283	1,282	1,282	1,282	1,282	1,282	1,282	15,385	7,692
48	**GENERAL PLANT**	432	432	432	432	432	423	432	432	432	432	432	432	5,175	2,596
49	**TOTAL GROSS ADDITIONS**	4,947	4,947	4,947	4,947	4,947	4,915	4,947	4,947	4,947	4,947	4,947	4,947	59,332	29,684

1111

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	37	0	0	0	0	0	0	37	20
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	37	0	0	0	0	0	0	37	20
49	TOTAL RETIREMENTS	0	0	0	0	0	37	0	0	0	0	0	0	37	20

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	5	0.00%	0
4	339.1 Other Plant & Miscellaneous	148	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	0	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	26,610	0.00%	0
13	310.2 Power Generation Equipment	1,247	0.00%	0
14	311.2 Pumping Equipment	75,868	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	52,837	0.00%	0
19	320.3 Water Treatment Equipment	309,635	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	14	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	75,468	0.00%	0
26	331.4 Transmission & Distribution	86,303	0.00%	0
27	333.4 Services	286	0.00%	0
28	334.4 Meters & Meter Installation	2,550	0.00%	0
29	335.4 Hydrants	2	0.00%	0
30	339.4 Other Plant & Miscellaneous	78	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	1,989	0.00%	0
34	340.5 Office Furniture & Equipment	2,580	0.00%	0
35	340.51 Computer Equipment	6,805	0.00%	0
36	341.5 Transportation Equipment	6,430	0.00%	0
37	342.5 Stores Equipment	28	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,563	0.00%	0
39	344.5 Laboratory Equipment	471	0.00%	0
40	345.5 Power Operated Equipment	2,813	0.00%	0
41	346.5 Communication Equipment	782	0.00%	0
42	347.5 Miscellaneous Equipment	193	0.00%	0
43	348.5 Other Tangible Plant	904	0.00%	0
44	INTANGIBLE PLANT	153	0.00%	0
45	SUPPLY & PUMPING	103,725	0.00%	0
46	WATER TREATMENT PLANT	362,686	0.00%	0
47	TRANSMISSION & DISTRIBUTION	164,687	0.00%	0
48	GENERAL PLANT	24,558	0.00%	0
49	TOTAL	655,809	0.00%	0

6/15/95 11:07 AM A09W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Water CIAC Year-End Balances
1			
2			
3	1985 Additions		0
4	1985 Retirements		0
5	1985 Adjustments		0
6	1985 Net Additions		0
7	12/31/85 Balance		0
8			
9			
10	1986 Additions		0
11	1986 Retirements		0
12	1986 Adjustments		0
13	1986 Net Additions		0
14	12/31/86 Balance		0
15			
16			
17	1987 Additions		0
18	1987 Retirements		0
19	1987 Adjustments		0
20	1987 Net Additions		0
21	12/31/87 Balance		0
22			
23			
24	1988 Additions		0
25	1988 Retirements		0
26	1988 Adjustments		0
27	1988 Net Additions		0
28	12/31/88 Balance		0
29			
30			
31	1989 Additions		0
32	1989 Retirements		0
33	1989 Adjustments		0
34	1989 Net Additions		0
35	12/31/89 Balance		0
36			
37			
38	1990 Additions		0
39	1990 Retirements		0
40	1990 Adjustments		0
41	1990 Net Additions		0
42	12/31/90 Balance		0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer seperately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	- 0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	247,759
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	12/31/92 Balance	247,759
16		
17		
18	1993 Additions	8,649
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	8,649
22	12/31/93 Balance	256,408
23		
24		
25	1994 Additions	7,035
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	7,035
29	12/31/94 Balance	263,443
30		
31		
32	1995 Additions	3,711
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	3,711
36	12/31/95 Balance	267,154
37		
38		
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	12/31/96 Balance	267,154

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	67,734	0	67,734	0	67,734	67,734	0	67,734	0.00%	0
2	Line/Main Extensions	3,426	0	3,426	0	3,426	3,426	0	3,426	0.00%	0
3	Meter Installation Fees	5,650	0	5,650	0	5,650	5,650	0	5,650	0.00%	0
4	Contributed Lines	174,347	0	174,347	0	174,347	174,347	0	174,347	0.00%	0
5	Cont. Prpty Other than Lines	1,397	0	1,397	0	1,397	1,397	0	1,397	0.00%	0
6	Service Installation Fees	14,600	0	14,600	0	14,600	14,600	0	14,600	0.00%	0
7	**TOTAL WATER CIAC**	267,154	0	267,154	0	267,154	267,154	0	267,154	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

11117

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	67,734	67,734	67,734	67,734	67,734	67,734	67,734	67,734	67,734	67,734	67,734	67,734	67,734	0	67,734
2	Line/Main Extensions	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	0	3,426
3	Meter Installation Fees	5,650	5,650	5,650	5,650	5,650	5,650	5,650	5,650	5,650	5,650	5,650	5,650	5,650	0	5,650
4	Contributed Lines	174,347	174,347	174,347	174,347	174,347	174,347	174,347	174,347	174,347	174,347	174,347	174,347	174,347	0	174,347
5	Cont. Prpty Other than Lines	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	0	1,397
6	Service Installation Fees	14,600	14,600	14,600	14,600	14,600	14,600	14,600	14,600	14,600	14,600	14,600	14,600	14,600	0	14,600
7	TOTAL WATER CIAC	267,154	267,154	267,154	267,154	267,154	267,154	267,154	267,154	267,154	267,154	267,154	267,154	267,154	0	267,154

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1119

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1120

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1121

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1122

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	36,212
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	6,194
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	6,194
15	12/31/92 Balance	42,406
16		
17		
18	1993 Additions	6,536
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	6,536
22	12/31/93 Balance	48,942
23		
24		
25	1994 Additions	7,272
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	7,272
29	12/31/94 Balance	56,214
30		
31		
32	1995 Additions	7,457
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	7,457
36	12/31/95 Balance	63,671
37		
38		
39	1996 Additions	7,540
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	7,540
43	12/31/96 Balance	71,211

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	15,672	2,682	18,354	0	18,354	17,013	0	17,013	0.00%	0
2	Line/Main Extensions	140	80	220	0	220	180	0	180	0.00%	0
3	Meter Installation Fees	800	283	1,083	0	1,083	941	0	941	0.00%	0
4	Contributed Lines	45,098	4,080	49,178	0	49,178	47,138	0	47,138	0.00%	0
5	Cont. Prpty Other than Lines	449	49	498	0	498	474	0	474	0.00%	0
6	Service Installation Fees	1,513	366	1,879	0	1,879	1,696	0	1,696	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	63,672	7,540	71,212	0	71,212	67,442	0	67,442	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

1125

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Ave. Utility Balance 1996
1	Plant Capacity Fees	15,672	15,896	16,120	16,344	16,568	16,792	17,010	17,234	17,458	17,682	17,906	18,130	18,354	2,682	17,013
2	Line/Main Extensions	140	147	154	161	168	175	178	185	192	199	206	213	220	80	180
3	Meter Installation Fees	800	824	848	872	896	920	939	963	987	1,011	1,035	1,059	1,083	283	941
4	Contributed Lines	45,098	45,438	45,778	46,118	46,458	46,798	47,139	47,478	47,818	48,158	48,498	48,838	49,178	4,080	47,138
5	Cont. Prpty Other than Lines	449	453	457	461	465	469	474	478	482	486	490	494	498	49	474
6	Service Installation Fees	1,513	1,544	1,575	1,606	1,637	1,668	1,693	1,724	1,755	1,786	1,817	1,848	1,879	366	1,696
7	TOTAL ACC. AMORT. CIAC	63,672	64,302	64,932	65,562	66,192	66,822	67,432	68,062	68,692	69,322	69,952	70,582	71,212	7,540	67,442

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	224	224	224	224	224	218	224	224	224	224	224	224	2,682	1,341
2	Line/Main Extensions	7	7	7	7	7	3	7	7	7	7	7	7	80	40
3	Meter Installation Fees	24	24	24	24	24	19	24	24	24	24	24	24	283	141
4	Contributed Lines	340	340	340	340	340	340	340	340	340	340	340	340	4,080	2,040
5	Cont. Prpty Other than Lines	4	4	4	4	4	5	4	4	4	4	4	4	49	25
6	Service Installation Fees	31	31	31	31	31	25	31	31	31	31	31	31	366	183
7	**TOTAL NET ADDITIONS**	630	630	630	630	630	610	630	630	630	630	630	630	7,540	3,770

1127

6/15/95 1:32 PM A14W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)

Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	224	224	224	224	224	218	224	224	224	224	224	224	2,682	1,341
2	Line/Main Extensions	7	7	7	7	7	3	7	7	7	7	7	7	80	40
3	Meter Installation Fees	24	24	24	24	24	19	24	24	24	24	24	24	283	141
4	Contributed Lines	340	340	340	340	340	340	340	340	340	340	340	340	4,080	2,040
5	Cont. Prpty Other than Lines	4	4	4	4	4	5	4	4	4	4	4	4	49	25
6	Service Installation Fees	31	31	31	31	31	25	31	31	31	31	31	31	366	183
7	**TOTAL GROSS ADDITIONS**	630	630	630	630	630	610	630	630	630	630	630	630	7,540	3,770

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1129

6/15/95 1:36 PM A14W5.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1130

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.18%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	TOTAL	195,498,804	100.00%		9.85%	
10						
11						
12			PRESENT ANNUAL AFUDC RATE =		see below	(b)
13						
14			PROPOSED ANNUAL AFUDC RATE =		9.85%	(c)
15						
16			PROPOSED MONTHLY AFUDC RATE =		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE					
30						
31						
32						
33	Class of Capital	Per Book Balance	Non-Utility Adjustments	Non-Juris. Adjustments	Other Adjustments	Capital Structure Used for AFUDC Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	TOTAL	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	CALCULATION OF PROPOSED MONTHLY AFUDC RATE					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/15/95 1:39 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS/LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,868	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,388
7	Other Accounts Receivable	381,585	381,645	343,901	352,884	396,421	411,548	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(388,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,868	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	683,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,408,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant In Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,358,286	333,672,218
3	Construction In Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,998
6															
7	GROSS UTILITY PLANT	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,168,584	378,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,468)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,645,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,478)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,168,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,393,198
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,856,940	6,114,057	4,507,585	3,965,681
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,818,754	4,483,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,828)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,820	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	**TOTAL CURRENT ASSETS**	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,805	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,978	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,090,256	3,902,942
55															
56	**TOTAL DEFERRED ASSETS**	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,057,407	31,325,917
57															
58	**TOTAL ASSETS**	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,418	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Viekma

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,296,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	82,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	106,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	189,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,008,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,187	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,898,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,578	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

1137

6/15/95 1:41 PM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(298,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,016)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,497)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,839,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,681,759	325,798,359	324,969,225	326,684,580	329,081,472	341,101,957	340,921,505	338,725,585	341,050,416	342,657,890	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0		12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	DEFERRED DEBITS				
3	12/31/95 Balance			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	Total Amortization Expense 12/31/96		0		B-1 (W)
18	Average Rate Base Balance 12/31/96			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:							
2	Water Sales	66,158	0	66,158	46,695	112,853	70.58%	B-4(W),B-3(W)
3	Other Revenue	2,240	0	2,240	0	2,240		B-4(W)
4	TOTAL OPERATING REVENUES	68,398	0	68,398	46,695	115,093		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	117,082	63,428	180,510	0	180,510		B-5(W)
7	Depreciation net of CIAC Amort	51,792	0	51,792	0	51,792		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	21,066	1,208	22,274	2,101 (A)	24,375		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(65,313)	(24,933)	(90,247)	17,202 (B)	(73,045)		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	124,626	39,703	164,329	19,303	183,632		
12	NET OPERATING INCOME	(56,228)	(39,703)	(95,931)	27,392	(68,539)		
13	RATE BASE	766,217	0	766,217		766,217		A-1(W)
14	RATE OF RETURN	(7.34%)		(12.52%)		(8.95%)		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	OPERATING REVENUES:								
2	Water Sales	66,158	0	66,158	298,294		364,452	450.88%	B-4(W),B-3(W)
3	Other Revenue	2,240	0	2,240	0		2,240		B-4(W)
4	TOTAL OPERATING REVENUES	68,398	0	68,398	298,294		366,692		
5	OPERATING EXPENSES:								
6	Operation and Maintenance	117,082	63,428	180,510	0		180,510		B-5(W)
7	Depreciation net of CIAC Amort	51,792	0	51,792	0		51,792		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	21,066	1,208	22,274	13,423	(A)	35,697		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(65,313)	(24,933)	(90,247)	109,889	(B)	19,642		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	124,626	39,703	164,329	123,312		287,641		
12	NET OPERATING INCOME	(56,228)	(39,703)	(95,931)	174,982		79,051		
13	RATE BASE	766,217	0	766,217			766,217		A-1(W)
14	RATE OF RETURN	(7.34%)		(12.52%)			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Required	Requested	Supporting Schedules	Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-35.79%	D-1(W)	
3	Rate of Return (%)	10.32%	-8.95%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	766,217	766,217	A-1(W)	
6	Required / Requested Income (L3 x L5)	79,051	(68,539)		
7	Adjusted Income Under Present Rates	(95,931)	(95,931)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	174,982	27,392		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	284,871	44,594		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	298,294	46,695		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	284,871	44,594		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	109,889	17,202		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	13,423	2,101		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	174,982	27,392		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

	(1)	(2)	(3)	(4)
Line No.	Class of Capital	Ratio	Cost Rate	Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	A. REVENUES:		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	B. OPERATION AND MAINTENANCE EXPENSE:		B-5(W)
8	1. Amortization of Marco Island Raw Water Purchase Agreement	65,225	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	822	
11			
12	3. Conservation Program Expenses	574	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	108	
15			
16	5. Conservation Elasticity Adjustment	(6,346)	
17			
18	6. Hewitt Study Expenses	3,046	
19			
20	7.	0	
21			
22		63,428	
23	C. DEPRECIATION NET OF AMORTIZATION OF CIAC:		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	D. AMORTIZATION:		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	E. TAXES OTHER THAN INCOME:		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	276	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Tax Add-back	932	
41			
42	4.	0	
43			
44		1,208	
45	F. INCOME TAXES:		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(24,933)	
47			
48	2.	0	
49			
50		(24,933)	
51			
52			
53	TOTAL WATER INCOME ADJUSTMENTS	39,703	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	(1) Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	28,583	0	28,583
4	461.2 Metered - Commercial	25,843	0	25,843
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	11,732	0	11,732
8	Subtotal Water Sales	66,158	0	66,158
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	66,158	0	66,158
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	2,240	0	2,240
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	2,240	0	2,240
26	**TOTAL PRESENT WATER OPERATING REVENUES**	68,398	0	68,398

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	63,916	3,446	67,362	53,089	2,530	55,619	2,987	309	3,296	7,840	607	8,448
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	15,973	100	16,073	13,267	0	13,267	746	42	788	1,959	58	2,018
4	610 Purchased Water	0	60,036	60,036	0	60,036	60,036	0	0	0	0	0	0
5	615 Purchased Power	4,712	(346)	4,366	4,570	(364)	4,206	10	0	10	132	18	150
6	616 Fuel for Power Production	377	0	377	377	0	377	0	0	0	0	0	0
7	618 Chemicals	9,971	(793)	9,178	9,971	(793)	9,178	0	0	0	0	0	0
8	620 Materials & Supplies	6,678	94	6,772	6,160	0	6,160	159	17	175	359	77	436
9	631 Contractual Services - Eng.	60	0	60	0	0	0	0	0	0	60	0	60
10	632 Contractual Services - Acct.	319	0	319	0	0	0	0	0	0	319	0	319
11	633 Contractual Services - Legal	192	0	192	0	0	0	0	0	0	192	0	192
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,212	322	1,535	716	91	807	0	0	0	496	231	728
14	641 Rental of Real Building/Real Property	285	45	330	0	0	0	0	0	0	285	45	330
15	642 Rental of Equipment	17	8	25	4	0	4	0	0	0	13	8	21
16	650 Transportation Expense	1,634	21	1,655	1,382	0	1,382	112	14	126	140	7	146
17	656 Insurance - Vehicle	219	0	219	0	0	0	0	0	0	219	0	219
18	657 Insurance - General Liability	450	93	543	0	0	0	0	0	0	450	93	543
19	658 Insurance - Workman's Comp (2)	1,093	5	1,098	908	0	908	51	3	54	134	2	136
20	659 Insurance - Other	45	0	45	0	0	0	0	0	0	45	0	45
21	660 Advertising Expense	49	44	93	0	0	0	0	0	0	49	44	93
22	666 Reg. Comm. Exp. - Rate Case Amort.	1,322	0	1,322	0	0	0	0	0	0	1,322	0	1,322
23	667 Reg. Comm. Exp. - Other	106	0	106	0	0	0	0	0	0	106	0	106
24	670 Bad Debt Expense	391	42	433	0	0	0	391	42	433	0	0	0
25	675 Miscellaneous Expenses	8,061	312	8,372	4,865	0	4,865	980	57	1,037	2,215	255	2,470
26	TOTAL WATER O & M EXPENSES	117,082	63,428	180,510	95,309	61,500	156,809	5,437	483	5,920	16,336	1,446	17,782

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O&M	(15) Adjustments	(16) Adjusted O&M
1	601.1-.8 Salaries & Wages - Employees	5,226	4,751	5,520	5,330	5,470	5,323	5,439	5,438	5,276	5,449	5,269	5,427	63,916	3,446	67,362
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	1,306	1,187	1,379	1,332	1,367	1,330	1,359	1,359	1,319	1,362	1,317	1,356	15,973	100	16,073
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	60,036	60,036
5	615.1-.8 Purchased Power	372	521	432	392	382	412	402	362	362	362	362	352	4,712	(346)	4,366
6	616.1-.8 Fuel for Power Production	41	31	31	31	31	31	31	31	31	31	31	31	377	0	377
7	618.1-.8 Chemicals	939	947	1,120	1,049	794	686	682	906	662	662	662	662	9,971	(793)	9,178
8	620.1-.8 Materials & Supplies	558	554	561	558	558	558	556	556	555	556	554	555	6,678	94	6,772
9	631.1-.8 Contractual Services - Eng.	5	5	5	5	5	5	5	5	5	5	5	5	60	0	60
10	632.1-.8 Contractual Services - Acct.	26	25	27	27	27	27	27	27	26	27	26	27	319	0	319
11	633.1-.8 Contractual Services - Legal	16	15	16	16	16	16	16	16	16	16	16	16	192	0	192
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	101	98	94	100	99	97	104	104	104	104	103	104	1,212	322	1,534
14	641.1-.8 Rental of Real Building/Real Property	23	23	24	24	24	24	24	24	24	24	23	24	285	45	330
15	642.1-.8 Rental of Equipment	2	1	2	2	2	2	1	1	1	1	1	1	17	8	25
16	650.1-.8 Transportation Expense	136	135	137	137	136	136	137	136	136	137	136	136	1,634	21	1,655
17	656.1-.8 Insurance - Vehicle	18	17	19	19	18	18	18	18	18	19	18	18	219	0	219
18	657.1-.8 Insurance - General Liability	37	35	39	38	38	37	38	38	37	38	37	37	450	93	543
19	658.1-.8 Insurance - Workman's Comp (2)	89	81	94	91	94	91	93	93	90	93	90	93	1,093	5	1,098
20	659.1-.8 Insurance - Other	4	4	4	4	4	4	4	4	4	4	4	4	45	0	45
21	660.1-.8 Advertising Expense	4	4	4	4	4	4	4	4	4	4	4	4	49	44	93
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	109	104	113	113	111	110	111	111	110	112	108	110	1,322	0	1,322
23	667.1-.8 Reg. Comm. Exp. - Other	9	8	9	9	9	9	9	9	9	9	9	9	106	0	106
24	670.1-.8 Bad Debt Expense	33	30	33	33	33	32	33	33	32	33	32	33	391	42	433
25	675.1-.8 Miscellaneous Expenses	682	659	707	674	684	685	667	657	662	671	660	653	8,060	312	8,372
26	TOTAL WATER O & M EXPENSES	9,734	9,235	10,372	9,989	9,906	9,836	9,759	9,931	9,482	9,719	9,465	9,655	117,061	63,428	180,509

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	4,332	3,905	4,595	4,409	4,559	4,423	4,526	4,527	4,380	4,529	4,381	4,524	53,089	2,530	55,619
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	1,083	976	1,148	1,102	1,139	1,105	1,131	1,131	1,095	1,132	1,095	1,131	13,267	0	13,267
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	60,036	60,036
5	615.1-.6 Purchased Power	360	510	420	380	370	400	390	350	350	350	350	340	4,570	(364)	4,206
6	616.1-.6 Fuel for Power Production	41	31	31	31	31	31	31	31	31	31	31	31	377	0	377
7	618.1-.6 Chemicals	939	947	1,120	1,049	794	686	682	906	662	662	662	662	9,971	(793)	9,178
8	620.1-.6 Materials & Supplies	515	514	517	514	514	515	512	512	512	512	512	512	6,160	0	6,160
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	60	59	51	58	57	56	62	62	63	62	62	63	716	91	807
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	1	0	0	0	0	0	0	0	0	0	4	0	4
16	650.1-.6 Transportation Expense	115	115	115	115	115	115	115	115	115	115	115	115	1,382	0	1,382
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	74	67	79	75	78	76	77	77	75	77	75	77	908	0	908
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	418	409	435	402	415	420	397	388	397	399	398	386	4,865	0	4,865
26	TOTAL WATER DIRECT O & M EXPENSES	7,938	7,532	8,512	8,136	8,073	8,026	7,924	8,099	7,679	7,869	7,681	7,841	95,309	61,500	156,809

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmens Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	250	228	253	251	251	248	255	252	246	255	246	252	2,987	309	3,296
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	62	57	63	63	63	62	64	63	61	64	62	63	746	42	788
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	13	12	13	13	13	13	14	13	13	14	13	13	159	17	175
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	9	9	10	9	9	9	10	9	9	10	9	9	112	14	126
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	4	4	4	4	4	4	4	4	4	4	4	4	51	3	54
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	33	30	33	33	33	32	33	33	32	33	32	33	391	42	433
25	675.7 Miscellaneous Expenses	82	75	83	82	83	81	84	83	81	84	81	83	980	57	1,037
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	454	415	460	456	458	452	464	459	448	465	448	458	5,437	483	5,920

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 0f 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	644	618	672	670	660	652	658	659	650	665	641	651	7,840	607	8,448
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	161	155	168	167	165	163	164	165	163	166	160	163	1,959	58	2,018
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	11	10	11	11	11	11	11	11	11	11	11	11	132	18	150
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	30	28	31	31	30	30	30	30	30	30	29	30	359	77	436
9	631.8	Contractual Services - Eng.	5	5	5	5	5	5	5	5	5	5	5	5	60	0	60
10	632.8	Contractual Services - Acct.	26	25	27	27	27	27	27	27	26	27	26	27	319	0	319
11	633.8	Contractual Services - Legal	16	15	16	16	16	16	16	16	16	16	16	16	192	0	192
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	41	39	43	42	42	41	42	42	41	42	41	41	496	231	728
14	641.8	Rental of Real Building/Real Property	23	23	24	24	24	24	24	24	24	24	23	24	285	45	330
15	642.8	Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	13	8	21
16	650.8	Transportation Expense	11	11	12	12	12	12	12	12	12	12	11	12	140	7	146
17	656.8	Insurance - Vehicle	18	17	19	19	18	18	18	18	18	19	18	18	219	0	219
18	657.8	Insurance - General Liability	37	35	39	38	38	37	38	38	37	38	37	37	450	93	543
19	658.8	Insurance - Workman's Comp (2)	11	11	11	11	11	11	11	11	11	11	11	11	134	2	136
20	659.8	Insurance - Other	4	4	4	4	4	4	4	4	4	4	4	4	45	0	45
21	660.8	Advertising Expense	4	4	4	4	4	4	4	4	4	4	4	4	49	44	93
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	109	104	113	113	111	110	111	111	110	112	108	110	1,322	0	1,322
23	667.8	Reg. Comm. Exp. - Other	9	8	9	9	9	9	9	9	9	9	9	9	106	0	106
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	182	175	190	189	187	184	186	186	184	188	181	184	2,215	255	2,470
26		TOTAL WATER ALLOCATED A & G EXPENSES	1,343	1,288	1,399	1,396	1,375	1,358	1,371	1,373	1,355	1,385	1,336	1,356	16,336	1,446	17,782

1150

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 of 9
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	61,433	3,606	(1,123)	63,916	0	264	137	0	0	3,046	3,446	67,362
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	15,256	717	0	15,973	0	66	34	0	0	0	100	16,073
4	610.1-.8 Purchased Water	0	0	0	0	65,225	0	0	0	(5,189)	0	60,036	60,036
5	615.1-.8 Purchased Power	4,726	0	(15)	4,712	0	18	0	0	(364)	0	(346)	4,366
6	616.1-.8 Fuel for Power Production	370	7	(0)	377	0	0	0	0	0	0	0	377
7	618.1-.8 Chemicals	9,780	191	0	9,971	0	0	0	0	(793)	0	(793)	9,178
8	620.1-.8 Materials & Supplies	6,603	129	(54)	6,678	0	32	44	17	0	0	94	6,772
9	631.1-.8 Contractual Services - Eng.	65	1	(6)	60	0	0	0	0	0	0	0	60
10	632.1-.8 Contractual Services - Acct.	346	7	(33)	319	0	0	0	0	0	0	0	319
11	633.1-.8 Contractual Services - Legal	208	4	(20)	192	0	0	0	0	0	0	0	192
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	1,239	24	(51)	1,212	0	82	149	91	0	0	322	1,535
14	641.1-.8 Rental of Real Building/Real Property	309	6	(30)	285	0	45	0	0	0	0	45	330
15	642.1-.8 Rental of Equipment	18	0	(2)	17	0	7	1	0	0	0	8	25
16	650.1-.8 Transportation Expense	1,629	32	(27)	1,634	0	21	0	0	0	0	21	1,655
17	656.1-.8 Insurance - Vehicle	237	5	(23)	219	0	0	0	0	0	0	0	219
18	657.1-.8 Insurance - General Liability	487	9	(47)	450	0	93	0	0	0	0	93	543
19	658.1-.8 Insurance - Workman's Comp (2)	1,099	(6)	0	1,093	0	5	0	0	0	0	5	1,098
20	659.1-.8 Insurance - Other	48	1	(5)	45	0	0	0	0	0	0	0	45
21	660.1-.8 Advertising Expense	53	1	(5)	49	0	0	44	0	0	0	44	93
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	875	0	447	1,322	0	0	0	0	0	0	0	1,322
23	667.1-.8 Reg. Comm. Exp. - Other	117	0	(11)	106	0	0	0	0	0	0	0	106
24	670.1-.8 Bad Debt Expense	423	0	(32)	391	0	42	0	0	0	0	42	433
25	675.1-.8 Miscellaneous Expenses	8,231	161	(331)	8,061	0	147	164	0	0	0	312	8,372
26	TOTAL WATER O & M EXPENSES	113,554	4,895	(1,367)	117,082	65,225	822	574	108	(6,346)	3,046	63,428	180,510

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 of 9
Preparer: Kimball

Line No.	Account No. and Name	(1)	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6) Marco Shores Raw Water Purchase Adjustment	(7) Add Buenaventura Lakes Common Costs	(8) Add Conservation Program Expenses	(9) Add Hurricane Preparedness/ & Lab Cost Expenses	(10) Conservation Elasticity Adjustment	(11) Add Hewitt Study Expenses	(12) Net Adjustments	(13) Total Adjusted O & M
			UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
1	601.1-.6	Salaries & Wages - Employees	50,146	2,944	(0)	53,089	0	0	0	0	0	2,530	2,530	55,619
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	12,453	814	0	13,267	0	0	0	0	0	0	0	13,267
4	610.1-.6	Purchased Water	0	0	0	0	65,225	0	0	0	(5,189)	0	60,036	60,036
5	615.1-.6	Purchased Power	4,570	0	0	4,570	0	0	0	0	(364)	0	(364)	4,206
6	616.1-.6	Fuel for Power Production	370	7	(0)	377	0	0	0	0	0	0	0	377
7	618.1-.6	Chemicals	9,780	191	0	9,971	0	0	0	0	(793)	0	(793)	9,178
8	620.1-.6	Materials & Supplies	6,043	118	(0)	6,160	0	0	0	0	0	0	0	6,160
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	702	14	0	716	0	0	0	91	0	0	91	807
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	4	0	(0)	4	0	0	0	0	0	0	0	4
16	650.1-.6	Transportation Expense	1,356	26	(0)	1,382	0	0	0	0	0	0	0	1,382
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	897	11	0	908	0	0	0	0	0	0	0	908
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	4,772	93	0	4,865	0	0	0	0	0	0	0	4,865
26		TOTAL WATER DIRECT O & M EXPENSES	91,092	4,217	(1)	95,309	65,225	0	0	91	(6,346)	2,530	61,500	156,809

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Cottler / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES							
Line No.	Account No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	3,114	183	(310)	2,987	0	167	0	0	0	142	309	3,296
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	773	(27)	0	746	0	42	0	0	0	0	42	788
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	11	0	(1)	10	0	0	0	0	0	0	0	10
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	172	3	(16)	159	0	17	0	0	0	0	17	175
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	122	2	(12)	112	0	14	0	0	0	0	14	126
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	56	(5)	0	51	0	3	0	0	0	0	3	54
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	423	0	(32)	391	0	42	0	0	0	0	42	433
25	675.7	Miscellaneous Expenses	1,061	21	(102)	980	0	57	0	0	0	0	57	1,037
26		TOTAL WATER O & M EXPENSES	5,732	178	(473)	5,437	0	341	0	0	0	142	483	5,920

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the goneral index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	8,174	480	(813)	7,840	0	97	137	0	0	374	607	8,448
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	2,030	(70)	0	1,959	0	24	34	0	0	0	58	2,018
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	146	0	(14)	132	0	18	0	0	0	0	18	150
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	389	8	(37)	359	0	16	44	17	0	0	77	436
9	631.8	Contractual Services - Eng.	65	1	(6)	60	0	0	0	0	0	0	0	60
10	632.8	Contractual Services - Acct.	346	7	(33)	319	0	0	0	0	0	0	0	319
11	633.8	Contractual Services - Legal	208	4	(20)	192	0	0	0	0	0	0	0	192
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	537	10	(51)	496	0	82	149	0	0	0	231	728
14	641.8	Rental of Real Building/Real Property	309	6	(30)	285	0	45	0	0	0	0	45	330
15	642.8	Rental of Equipment	14	0	(1)	13	0	7	1	0	0	0	8	21
16	650.8	Transportation Expense	151	3	(14)	140	0	7	0	0	0	0	7	146
17	656.8	Insurance - Vehicle	237	5	(23)	219	0	0	0	0	0	0	0	219
18	657.8	Insurance - General Liability	487	9	(47)	450	0	93	0	0	0	0	93	543
19	658.8	Insurance - Workman's Comp (2)	146	(12)	0	134	0	2	0	0	0	0	2	136
20	659.8	Insurance - Other	48	1	(5)	45	0	0	0	0	0	0	0	45
21	660.8	Advertising Expense	53	1	(5)	49	0	0	44	0	0	0	44	93
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	875	0	447	1,322	0	0	0	0	0	0	0	1,322
23	667.8	Reg. Comm. Exp. - Other	117	0	(11)	106	0	0	0	0	0	0	0	106
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	2,398	47	(230)	2,215	0	91	164	0	0	0	255	2,470
26		TOTAL WATER O & M EXPENSES	16,730	499	(893)	16,336	0	481	574	17	0	374	1,446	17,782

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross-foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.1-.8	Salaries & Wages - Employees	61,434	67,362	5,929	9.65%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	15,256	16,073	817	5.36%
4	610.1-.8	Purchased Water	24,387	60,036	35,649	146.18%
5	615.1-.8	Purchased Power	4,726	4,366	(360)	(7.62%)
6	616.1-.8	Fuel for Power Production	370	377	7	1.89%
7	618.1-.8	Chemicals	9,780	9,178	(602)	(6.16%)
8	620.1-.8	Materials & Supplies	6,604	6,772	168	2.54%
9	631.1-.8	Contractual Services - Eng.	65	60	(5)	(7.68%)
10	632.1-.8	Contractual Services - Acct.	346	319	(26)	(7.52%)
11	633.1-.8	Contractual Services - Legal	208	192	(16)	(7.68%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	1,239	1,535	295	23.81%
14	641.1-.8	Rental of Real Building/Real Property	309	330	21	6.79%
15	642.1-.8	Rental of Equipment	18	25	7	38.58%
16	650.1-.8	Transportation Expense	1,629	1,655	26	1.60%
17	656.1-.8	Insurance - Vehicle	237	219	(18)	(7.60%)
18	657.1-.8	Insurance - General Liability	487	543	56	11.50%
19	658.1-.8	Insurance - Workman's Comp	1,099	1,098	(1)	(0.09%)
20	659.1-.8	Insurance - Other	48	45	(4)	(8.27%)
21	660.1-.8	Advertising Expense	53	93	40	75.81%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	875	1,322	447	51.11%
23	667.1-.8	Reg. Comm. Exp. - Other	117	106	(11)	(9.38%)
24	670.1-.8	Bad Debt Expense	423	433	10	2.36%
25	675.1-.8	Miscellaneous Expenses	8,232	8,372	141	1.71%
26	**TOTAL WATER O & M EXPENSES**		137,942	180,510	42,570	30.86%
27	**TOTAL (LESS ACCTS 666 & 667)**		136,950	179,082	42,134	30.77%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6 Salaries & Wages - Employees	50,146	55,619	5,473	10.91%
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6 Employee Pensions & Benefits	12,453	13,267	814	6.54%
4	610.1-.6 Purchased Water	24,387	60,036	35,649	146.18%
5	615.1-.6 Purchased Power	4,570	4,206	(364)	(7.96%)
6	616.1-.6 Fuel for Power Production	370	377	7	1.89%
7	618.1-.6 Chemicals	9,780	9,178	(602)	(6.16%)
8	620.1-.6 Materials & Supplies	6,043	6,160	117	1.94%
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6 Contractual Services - Other	702	807	105	14.96%
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6 Rental of Equipment	4	4	0	0.00%
16	650.1-.6 Transportation Expense	1,356	1,382	26	1.92%
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%
19	658.1-.6 Insurance - Workman's Comp	897	908	11	1.23%
20	659.1-.6 Insurance - Other	0	0	0	0.00%
21	660.1-.6 Advertising Expense	0	0	0	0.00%
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%
25	675.1-.6 Miscellaneous Expenses	4,772	4,865	93	1.95%
26	**TOTAL WATER O & M EXPENSES**	115,480	156,809	41,329	35.79%
27	**TOTAL (LESS ACCTS 666 & 667)**	115,480	156,809	41,329	35.79%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	3,114	3,296	182	5.84%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	773	788	15	1.94%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	11	10	(1)	(9.25%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	172	175	3	1.74%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	122	126	5	4.11%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	56	54	(2)	(3.59%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	423	433	10	2.36%
25	675.7	Miscellaneous Expenses	1,061	1,037	(24)	(2.26%)
26		**TOTAL WATER O & M EXPENSES**	5,732	5,920	188	3.28%
27		**TOTAL (LESS ACCTS 666 & 667)**	5,732	5,920	188	3.28%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC

Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	8,174	8,448	274	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	2,030	2,018	(12)	(0.59%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	146	150	4	2.75%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	389	436	47	12.08%
9	631.8	Contractual Services - Eng.	65	60	(5)	(7.68%)
10	632.8	Contractual Services - Acct.	346	319	(26)	(7.52%)
11	633.8	Contractual Services - Legal	208	192	(16)	(7.68%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	537	728	190	35.37%
14	641.8	Rental of Real Building/Real Property	309	330	21	6.79%
15	642.8	Rental of Equipment	14	21	7	49.49%
16	650.8	Transportation Expense	151	146	(5)	(3.31%)
17	656.8	Insurance - Vehicle	237	219	(18)	(7.60%)
18	657.8	Insurance - General Liability	487	543	56	11.50%
19	658.8	Insurance - Workman's Comp	146	136	(10)	(6.84%)
20	659.8	Insurance - Other	48	45	(4)	(8.27%)
21	660.8	Advertising Expense	53	93	40	75.81%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	875	1,322	447	51.11%
23	667.8	Reg. Comm. Exp. - Other	117	106	(11)	(9.38%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	2,398	2,470	72	3.00%
26	TOTAL WATER O & M EXPENSES		16,730	17,782	1,051	6.28%
27	TOTAL (LESS ACCTS 666 & 667)		15,738	16,354	615	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intml.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A) Total FPSC Filed	(B) Water	
47					
48					
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	6	
51	Marco Island	Docket No. 920655-WS	$106,820	248	
52	GIGA	Docket No. 920199-WS	$677,601	1,570	
53	Lehigh	Docket No. 911188-WS	$67,100	155	
54			854,174	1,979	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	2,306	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	1,001	
58			1,427,241	3,307	
59	Total Projected Rate Case Expense		2,281,415	5,286	
60	Annual Amortization		$570,354	$1,322	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	290	
64	% of Total		100.000000%	0.231718%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,076	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)
		Maintenance projects greater than 2% of test year revenues per system		
Line No.	Date	Description	Total Water Cost	How often to repeat
1	See Volume II for detailed support.			

ALLOCATION OF EXPENSES - 1996

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**										--	
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	INTANGIBLE PLANT									
2	301.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1 Franchise	35	40	2.50%	1	0	1	0.00%	0	1
4	339.1 Other Plant & Misc.	772	25	4.00%	31	0	31	0.00%	0	31
5	SOURCE OF SUPPLY & PUMPING									
6	303.2 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
8	305.2 Collect. & Impound.	0	50	2.00%	0	0	0	0.00%	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	0	30	3.33%	0	0	0	0.00%	0	0
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	74,540	35	2.86%	2,132	0	2,132	0.00%	0	2,132
13	310.2 Power Generation Equpi.	3,713	20	5.00%	186	0	186	0.00%	0	186
14	311.2 Pumping Equipment	114,514	20	5.00%	5,726	0	5,726	0.00%	0	5,726
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	56,500	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	154,023	33	3.03%	4,667	0	4,667	0.00%	0	4,667
19	320.3 Water Treatment Equip.	571,886	22	4.55%	26,021	0	26,021	0.00%	0	26,021
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	695	25	4.00%	28	0	28	0.00%	0	28
22	TRANSMISSION & DISTRIBUTION									
23	303.4 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	184,658	37	2.70%	4,986	0	4,986	0.00%	0	4,986
26	331.4 Transmission & Distribution	416,941	43	2.33%	9,715	0	9,715	0.00%	0	9,715
27	333.4 Services	3,745	40	2.50%	94	0	94	0.00%	0	94
28	334.4 Meters & Meter Installation	9,791	20	5.00%	490	0	490	0.00%	0	490
29	335.4 Hydrants	54	45	2.22%	1	0	1	0.00%	0	1
30	339.4 Other Plant & Misc.	1,973	25	4.00%	79	0	79	0.00%	0	79
31	GENERAL PLANT									
32	303.5 Land & Land Rights	828	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	8,445	40	2.50%	211	0	211	0.00%	0	211
34	340.5 Office Furniture & Equipment	5,219	15	6.67%	348	0	348	0.00%	0	348
35	340.51 Computer Equipment	13,893	6	16.67%	2,316	0	2,316	0.00%	0	2,316
36	341.5 Transportation Equipment	8,015	6	16.67%	1,336	0	1,336	0.00%	0	1,336
37	342.5 Stores Equipment	75	18	5.56%	4	0	4	0.00%	0	4
38	343.5 Tools, Shop & Garage	2,909	16	6.25%	182	0	182	0.00%	0	182
39	344.5 Laboratory Equipment	2,638	15	6.67%	176	0	176	0.00%	0	176
40	345.5 Power Operated Equipment	3,332	12	8.33%	278	0	278	0.00%	0	278
41	346.5 Communication Equipment	1,512	10	10.00%	151	0	151	0.00%	0	151
42	347.5 Miscellaneous Equipment	680	15	6.67%	45	0	45	0.00%	0	45
43	348.5 Other Tangible Plant	1,279	10	10.00%	128	0	128	0.00%	0	128
44	INTANGIBLE PLANT	807		3.97%	32	0	32	0.00%	0	32
45	SUPPLY & PUMPING	192,767		4.17%	8,044	0	8,044	0.00%	0	8,044
46	WATER TREATMENT PLANT	783,104		3.92%	30,716	0	30,716	0.00%	0	30,716
47	TRANSMISSION & DISTRIBUTION	617,162		2.49%	15,365	0	15,365	0.00%	0	15,365
48	GENERAL PLANT	48,826		10.60%	5,175	0	5,175	0.00%	0	5,175
49	TOTAL DEPRECIATION EXPENSE	1,642,666		3.61%	59,332	0	59,332	0.00%	0	59,332
50	LESS: AMORTIZATION OF CIAC				(7,540)	0	(7,540)		0	(7,540)
51	NET DEPRECIATION EXPENSE - WATER				51,792	0	51,792		0	51,792

Column.
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

Line No.	(1) WATER CIAC Classifications	(2) 1996 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1996 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE Composite Non-used and Useful Percentage	(8) Non-used and Useful Amount	(9) Used and Useful CIAC Amort.
1	Plant Capacity Fees	67,734	3.96%	2,682	0	2,682	0.00%	0	2,682
2	Line/Main Extension Fees	3,426	2.34%	80	0	80	0.00%	0	80
3	Meter Installation Fees	5,650	5.00%	283	0	283	0.00%	0	283
4	Contributed Lines	174,347	2.34%	4,080	0	4,080	0.00%	0	4,080
5	Contributed Property Other Than Lines	1,397	3.52%	49	0	49	0.00%	0	49
6	Service Installation Fees	14,600	2.51%	366	0	366	0.00%	0	366
7	**TOTAL WATER CIAC AMORT. EXP.**	267,154		7,540	0	7,540		0	7,540

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	0	0	0.00%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	0	0	0.00%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	74,540	2,132	2.86%
8	310.2 Power Generation Equipment	3,713	186	5.01%
9	311.2 Pumping Equipment	114,514	5,726	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	154,023	4,667	3.03%
12	320.3 Water Treatment Equipment	571,886	26,021	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	695	28	4.03%
15	330.4 Distribution Reservoirs	184,658	4,986	2.70%
16	**COMPOSITE RATE**	1,104,029	43,746	3.96%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	416,941	9,715	2.33%
20	335.4 Hydrants	54	1	1.87%
21	339.4 Other Plant & Miscellaneous	1,973	79	4.00%
22	**COMPOSITE RATE**	418,968	9,795	2.34%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	9,791	490	5.00%
25	**COMPOSITE RATE**	9,791	490	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	3,745	94	2.51%
28	**COMPOSITE RATE**	3,745	94	2.51%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	1,104,029	43,746	3.96%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	418,968	9,795	2.34%
32	Meter Installation Fees (Line 25)	9,791	490	5.00%
33	Service Installation Fees (Line 28)	3,745	94	2.51%
34	**COMPOSITE RATE**	1,536,533	54,125	3.52%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	3,078	0	3,078	B-4(W)	
2	PAYROLL TAXES: (8.0%)	5,113	276	5,389	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL PAYROLL TAXES	5,113	276	5,389		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	12,675	0	12,675		
8	Non-used & Useful Property Tax Add-back (1)		932	932		
9	Adjusted Real Estate & Personal Property Tax	12,675	932	13,607		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	TOTAL USED & USEFUL REAL EST. TAXES	12,675	932	13,807		
13	OTHER:	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	TOTAL OTHER	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME)	21,066	1,208	22,274		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1996 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	68,398	0	68,398	B-4(W)
3	Less:				
4	O & M Expenses	117,082	63,428	180,510	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	51,792	0	51,792	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	21,066	1,208	22,274	B-15(W)
8	Pre-Tax Operating Expenses	189,940	64,636	254,576	
9	**PRE-TAX OPERATING INCOME**	(121,542)	(64,636)	(186,178)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(121,542)	(64,636)	(186,178)	
12	Less:				
13	Interest Expense:				
14	Rate Base	766,217	0	766,217	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	40,533	0	40,533	C-3
17	Net Taxable Income (L11 - L16)	(162,075)	(64,636)	(226,711)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(62,520)	(24,933)	(87,454)	
20	Less:				
21	Parent Debt Adjustment	2,446	0	2,446	C-1(W)
22	Investment Tax Credit	347	0	347	C-7(W)
23	**TOTAL INCOME TAXES**	(65,313)	(24,933)	(90,247)	

6/16/95 10:16 AM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: **SSU / Collier / Marco Shores**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.00%	0.00%	0.00%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

THIS PAGE INTENTIONALLY LEFT BLANK