FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. _____ EXHIBIT NO. _____
COMPANY/
WITNESS: _____
DATE: _____

Southern States Utilities

EXHIBIT FLL-6
BOOK 10 OF 13
REBUTTAL TESTIMONY

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

ORIGINAL
FILE COPY

RATE SCHEDULES AND SUPPORTING DATA ASSOCIATED WITH STAFF PROPOSED RATE DESIGNS

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

STONE MOUNTAIN - ZEPHYR SHORES

PROJECTED TEST YEAR ENDED 12/31/96

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 950495-WS EXHIBIT NO. 67
COMPANY/
WITNESS: SSU / Sherma
DATE: 4-09-96

DOCUMENT NUMBER - DATE
03422 MAR 21 96
FPSC-RECORDS/REPORTING

EXHIBIT FLL-6
BOOK 10 OF 13
REBUTTAL TESTIMONY

DETAILED 1996 WATER RATE BASE AND OPERATING INCOME FOR UNIFORM PLANTS STONE MOUNTAIN - ZEPHYR SHORES

TABLE OF CONTENTS

PLANT NAME	COUNTY	SCHEDULE A	SCHEDULE B
Stone Mountain	Lake	1 - 48	49 - 78
Sugar Mill	Volusia	79 - 126	127 - 156
Sugarmill Woods	Citrus	157 - 204	205 - 234
Sunny Hills	Washington	235 - 282	283 - 312
Sunshine Parkway	Lake	313 - 360	361 - 390
Tropical Park	Osceola	391 - 438	439 - 468
University Shores	Orange	469 - 516	517 - 546
Venetian Village	Lake	547 - 594	595 - 624
Welaka/Saratoga Harbour	Putnam	625 - 672	673 - 702
Westmont	Orange	703 - 750	751 - 780
Windsong	Osceola	781 - 828	829 - 858
Woodmere	Duval	859 - 906	907 - 936
Wootens	Putnam	937 - 984	985 - 1014
Zephyr Shores	Pasco	1015 - 1062	1063 - 1092

SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule 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	19,591	0	19,591	A-5 (W)
2	Utility Land & Land Rights	22	0	22	A-5 (W)
3	Non-Used and Useful	(946)	0	(946)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(8,618)	0	(8,618)	A-9 (W)
6	CIAC	(1,975)	0	(1,975)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	694	0	694	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	(52)	0	(52)	Vol. II
13	Deferred Taxes	(375)	0	(375)	C-7 (W)
14	Working Capital Allowance	304	0	304	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	8,644	0	8,644	

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule 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
				A-5 (W)
1	**A. UTILITY PLANT IN SERVICE:**			
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7		0	0	
8				A-5 (W)
9	**B. UTILITY LAND & LAND RIGHTS:**			
10	1.	0	0	
11				
12	2.	0	0	
13		0	0	
14				A-7 (W)
15	**C. NON-USED AND USEFUL:**			
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				A-9 (W)
27	**E. ACCUMULATED DEPRECIATION:**			
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				A-12 (W)
39	**F. CIAC:**			
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 / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule 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 / Stone Mountain
Docket No.: 950495-WS
Schedule 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 / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule 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**		18,893
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**		18,893
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	166
21	1993 Net Additions		166
22	**12/31/93 Balance**		19,059
23			
24			
25	1994 Additions		276
26	1994 Retirements		31
27	1994 Adjustments		0
28	1994 Net Additions		244
29	**12/31/94 Balance**		19,304
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(8)
32	1995 Additions		282
33	1995 Retirements		12
34	1995 Adjustments		0
35	1995 Net Additions		271
36	**12/31/95 Balance**		19,566
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(79)
39	1996 Additions		230
40	1996 Retirements		1
41	1996 Adjustments		0
42	1996 Net Additions		230
43	**12/31/96 Balance**		19,717

(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 / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule 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	965	0	0	0	965	0	965	965	0	965
4	339.1 Other Plant & Miscellaneous	2,078	0	0	0	2,078	0	2,078	2,078	0	2,078
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	2	0	0	0	2	0	2	2	0	2
7	304.2 Structures & Improvements	289	0	0	0	289	0	289	289	0	289
8	305.2 Collecting & Impounding reservoirs	3,310	0	0	0	3,310	0	3,310	3,310	0	3,310
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	26	0	0	0	26	0	26	26	0	26
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	0	0	0	1	0	1	1	0	1
14	311.2 Pumping Equipment	7,025	0	0	0	7,025	0	7,025	7,025	0	7,025
15	339.2 Other Plant & Miscellaneous	1	0	0	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	0	0
18	304.3 Structures & Improvements	65	0	0	0	65	0	65	65	0	65
19	320.3 Water Treatment Equipment	693	0	0	0	693	0	693	693	0	693
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	34	0	34	34	0	34	17	0	17
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	6	0	0	0	6	0	6	6	0	6
26	331.4 Transmission & Distribution	1,961	0	0	0	1,961	0	1,961	1,961	0	1,961
27	333.4 Services	370	31	0	31	401	0	401	386	0	386
28	334.4 Meters & Meter Installation	1,565	59	0	59	1,624	0	1,624	1,594	0	1,594
29	335.4 Hydrants	4	0	0	0	4	0	4	4	0	4
30	339.4 Other Plant & Miscellaneous	10	0	0	0	10	0	10	10	0	10
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	20	0	0	0	20	0	20	20	0	20
33	304.5 Structures & Improvements	203	2	(1)	1	204	0	204	204	0	204
34	340.5 Office Furniture & Equipment	126	0	0	0	126	0	126	126	0	126
35	340.51 Computer Equipment	297	64	0	64	360	0	360	335	0	335
36	341.5 Transportation Equipment	188	9	0	9	197	0	197	193	0	193
37	342.5 Stores Equipment	2	0	0	0	2	0	2	2	0	2
38	343.5 Tools, Shop & Garage Equipment	69	3	0	3	71	0	71	70	0	70
39	344.5 Laboratory Equipment	62	2	0	2	64	0	64	64	0	64
40	345.5 Power Operated Equipment	63	28	0	28	92	0	92	80	0	80
41	346.5 Communication Equipment	36	0	0	0	36	0	36	36	0	36
42	347.5 Miscellaneous Equipment	16	0	0	0	16	0	16	16	0	16
43	348.5 Other Tangible Plant	31	0	0	0	31	0	31	31	0	31
44	**INTANGIBLE PLANT**	3,043	0	0	0	3,043	0	3,043	3,043	0	3,043
45	**SUPPLY & PUMPING**	10,655	0	0	0	10,655	0	10,655	10,655	0	10,655
46	**WATER TREATMENT PLANT**	758	34	0	34	791	0	791	775	0	775
47	**TRANSMISSION & DISTRIBUTION**	3,917	90	0	90	4,007	0	4,007	3,962	0	3,962
48	**GENERAL PLANT**	1,114	107	(1)	106	1,220	0	1,220	1,179	0	1,179
49	**TOTAL PLANT IN SERVICE**	19,487	230	(1)	230	19,717	0	19,717	19,613	0	19,613
50	**LAND & LAND RIGHTS**	22	0	0	0	22	0	22	22	0	22
51	***TOTAL PIS LESS LAND***	19,465	230	(1)	230	19,695	0	19,695	19,591	0	19,591

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 / Stone Mountain
Docket No.: 950495-WS
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	965	965	965	965	965	965	965	965	965	965	965	965	965	0	965
4	339.1 Other Plant & Miscellaneous	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	0	2,078
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
7	304.2 Structures & Improvements	289	289	289	289	289	289	289	289	289	289	289	289	289	0	289
8	305.2 Collecting & Impounding reservoirs	3,310	3,310	3,310	3,310	3,310	3,310	3,310	3,310	3,310	3,310	3,310	3,310	3,310	0	3,310
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	26	26	26	26	26	26	26	26	26	26	26	26	26	0	26
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	1	1	1	1	1	1	1	1	1	1	1	1	0	1
14	311.2 Pumping Equipment	7,025	7,025	7,025	7,025	7,025	7,025	7,025	7,025	7,025	7,025	7,025	7,025	7,025	0	7,025
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	65	65	65	65	65	65	65	65	65	65	65	65	65	0	65
19	320.3 Water Treatment Equipment	693	693	693	693	693	693	693	693	693	693	693	693	693	0	693
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	8	11	14	17	20	22	25	28	31	34	34	17
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	6	6	6	6	6	6	6	6	6	6	6	6	6	0	6
26	331.4 Transmission & Distribution	1,961	1,961	1,961	1,961	1,961	1,961	1,961	1,961	1,961	1,961	1,961	1,961	1,961	0	1,961
27	333.4 Services	370	373	375	378	380	383	386	388	391	393	396	399	401	31	386
28	334.4 Meters & Meter Installation	1,565	1,570	1,575	1,580	1,585	1,590	1,594	1,599	1,604	1,609	1,614	1,619	1,624	59	1,594
29	335.4 Hydrants	4	4	4	4	4	4	4	4	4	4	4	4	4	0	4
30	339.4 Other Plant & Miscellaneous	10	10	10	10	10	10	10	10	10	10	10	10	10	0	10
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	20	20	20	20	20	20	20	20	20	20	20	20	20	0	20
33	304.5 Structures & Improvements	203	204	204	204	204	204	204	204	204	204	204	204	204	1	204
34	340.5 Office Furniture & Equipment	126	126	126	126	126	126	126	126	126	126	126	126	126	0	126
35	340.51 Computer Equipment	297	322	324	329	330	331	337	339	340	345	350	355	360	64	335
36	341.5 Transportation Equipment	188	192	192	193	193	193	194	194	194	195	195	196	197	9	193
37	342.5 Stores Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
38	343.5 Tools, Shop & Garage Equipment	69	70	70	70	70	70	70	70	70	71	71	71	71	3	70
39	344.5 Laboratory Equipment	62	63	63	63	64	64	64	64	64	64	64	64	64	2	64
40	345.5 Power Operated Equipment	63	75	75	78	78	79	81	82	82	85	87	89	92	28	80
41	346.5 Communication Equipment	36	36	36	36	36	36	36	36	36	36	36	36	36	0	36
42	347.5 Miscellaneous Equipment	16	16	16	16	16	16	16	16	16	16	16	16	16	0	16
43	348.5 Other Tangible Plant	31	31	31	31	31	31	31	31	31	31	31	31	31	0	31
44	**INTANGIBLE PLANT**	3,043	3,043	3,043	3,043	3,043	3,043	3,043	3,043	3,043	3,043	3,043	3,043	3,043	0	3,043
45	**SUPPLY & PUMPING**	10,655	10,655	10,655	10,655	10,655	10,655	10,655	10,655	10,655	10,655	10,655	10,655	10,655	0	10,655
46	**WATER TREATMENT PLANT**	758	761	763	766	769	772	775	777	780	783	786	789	791	34	775
47	**TRANSMISSION & DISTRIBUTION**	3,917	3,924	3,932	3,939	3,947	3,954	3,962	3,969	3,977	3,984	3,992	3,999	4,007	90	3,962
48	**GENERAL PLANT**	1,114	1,157	1,160	1,169	1,171	1,172	1,182	1,183	1,185	1,194	1,202	1,212	1,220	106	1,179
49	**TOTAL PLANT IN SERVICE**	19,487	19,540	19,553	19,572	19,584	19,596	19,616	19,628	19,640	19,659	19,678	19,697	19,717	230	19,613
50	**LAND & LAND RIGHTS**	22	22	22	22	22	22	22	22	22	22	22	22	22	0	22
51	**TOTAL PIS LESS LAND**	19,465	19,518	19,531	19,550	19,562	19,574	19,594	19,606	19,618	19,637	19,656	19,675	19,695	230	19,591

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

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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: 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 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	3	3	3	3	3	3	3	3	3	3	3	3	34	17
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	3	3	3	3	3	3	3	3	3	3	3	3	31	16
28	334.4 Meters & Meter Installation	5	5	5	5	5	5	5	5	5	5	5	5	59	29
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	25	2	5	1	1	6	1	1	5	5	5	5	64	39
36	341.5 Transportation Equipment	3	0	1	0	0	1	0	0	1	1	1	1	9	5
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	0	0	0	0	0	0	0	0	0	0	0	3	2
39	344.5 Laboratory Equipment	1	0	0	0	0	0	0	0	0	0	0	0	2	1
40	345.5 Power Operated Equipment	11	1	2	0	0	3	0	0	2	2	2	2	28	17
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**	3	3	3	3	3	3	3	3	3	3	3	3	34	17
47	**TRANSMISSION & DISTRIBUTION**	8	8	8	8	8	8	8	8	8	8	8	8	90	45
48	**GENERAL PLANT**	42	3	9	2	2	9	2	2	9	8	9	9	106	65
49	**TOTAL NET ADDITIONS**	53	14	19	12	12	20	12	12	19	19	19	19	230	127
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	***TOTAL PIS LESS LAND***	53	14	19	12	12	20	12	12	19	19	19	19	230	127

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

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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	3	3	3	3	3	3	3	3	3	3	3	3	34	17
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	3	3	3	3	3	3	3	3	3	3	3	3	31	16
28	334.4 Meters & Meter Installation	5	5	5	5	5	5	5	5	5	5	5	5	59	29
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	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	25	2	5	1	1	6	1	1	5	5	5	5	84	39
36	341.5 Transportation Equipment	3	0	1	0	0	1	0	0	1	1	1	1	9	5
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	0	0	0	0	0	0	0	0	0	0	0	3	2
39	344.5 Laboratory Equipment	1	0	0	0	0	0	0	0	0	0	0	0	2	1
40	345.5 Power Operated Equipment	11	1	2	0	0	3	0	0	2	2	2	2	28	17
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**	3	3	3	3	3	3	3	3	3	3	3	3	34	17
47	**TRANSMISSION & DISTRIBUTION**	8	8	8	8	8	8	8	8	8	8	8	8	90	45
48	**GENERAL PLANT**	42	3	9	2	2	10	2	2	9	8	9	9	107	65
49	**TOTAL GROSS ADDITIONS**	53	14	19	12	12	21	12	12	19	19	19	19	230	127
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	53	14	19	12	12	21	12	12	19	19	19	19	230	127

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

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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	1	0	0	0	0	0	0	1	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	1	0	0	0	0	0	0	1	0
49	**TOTAL RETIREMENTS**	0	0	0	0	0	1	0	0	0	0	0	0	1	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	1	0	0	0	0	0	0	1	0

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

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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 / Stone Mountain
Docket No.: 950495-WS
Schedule 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	965	0.00%	0
4	339.1 Other Plant & Miscellaneous	2,078	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	2	0.00%	0
7	304.2 Structures & Improvements	289	0.00%	0
8	305.2 Collecting & Impounding reservoirs	3,310	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	26	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	0.00%	0
14	311.2 Pumping Equipment	7,025	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	65	0.00%	0
19	320.3 Water Treatment Equipment	693	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	17	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	6	0.00%	0
26	331.4 Transmission & Distribution	1,961	63.64%	1,248
27	333.4 Services	386	0.00%	0
28	334.4 Meters & Meter Installation	1,594	0.00%	0
29	335.4 Hydrants	4	0.00%	0
30	339.4 Other Plant & Miscellaneous	10	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	20	0.00%	0
33	304.5 Structures & Improvements	204	0.00%	0
34	340.5 Office Furniture & Equipment	126	0.00%	0
35	340.51 Computer Equipment	335	0.00%	0
36	341.5 Transportation Equipment	193	0.00%	0
37	342.5 Stores Equipment	2	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	70	0.00%	0
39	344.5 Laboratory Equipment	64	0.00%	0
40	345.5 Power Operated Equipment	80	0.00%	0
41	346.5 Communication Equipment	36	0.00%	0
42	347.5 Miscellaneous Equipment	16	0.00%	0
43	348.5 Other Tangible Plant	31	0.00%	0
44	**INTANGIBLE PLANT**	3,043	0.00%	0
45	**SUPPLY & PUMPING**	10,655	0.00%	0
46	**WATER TREATMENT PLANT**	775	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	3,962	31.50%	1,248
48	**GENERAL PLANT**	1,179	0.00%	0
49	**TOTAL PLANT IN SERVICE**	19,613	6.36%	1,248
50	**LAND & LAND RIGHTS**	22	0.00%	0
51	**TOTAL PIS LESS LAND**	19,591	6.37%	1,248

Note: May not cross foot due to rounding.

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

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule 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	1,248	0	1,248	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(302)	0	(302)	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**	946	0	946	

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 / Stone Mountain
Docket No.: 950495-WS
Schedule 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 / Stone Mountain
Docket No.: 950495-WS
Schedule 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**		5,156
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		758
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		758
15	**12/31/92 Balance**		5,914
16			
17			
18	1993 Additions		758
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	(4)
21	1993 Net Additions		754
22	**12/31/93 Balance**		6,669
23			
24			
25	1994 Additions		793
26	1994 Retirements		31
27	1994 Adjustments		0
28	1994 Net Additions		762
29	**12/31/94 Balance**		7,430
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(5)
32	1995 Additions		814
33	1995 Retirements		12
34	1995 Adjustments		0
35	1995 Net Additions		802
36	**12/31/95 Balance**		8,226
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(23)
39	1996 Additions		829
40	1996 Retirements		1
41	1996 Adjustments		0
42	1996 Net Additions		828
43	**12/31/96 Balance**		9,033

(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 / Stone Mountain
Docket No.: 950495-WS
Schedule 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	274	24	298	0	298	286	0	286
4	339.1 Other Plant & Miscellaneous	874	83	957	0	957	915	0	915
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	102	9	111	0	111	106	0	106
8	305.2 Collecting & Impounding reservoirs	769	66	835	0	835	802	0	802
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	12	1	13	0	13	13	0	13
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	3,802	351	4,153	0	4,153	3,978	0	3,978
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	26	2	28	0	28	27	0	27
19	320.3 Water Treatment Equipment	335	32	367	0	367	351	0	351
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	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	452	46	498	0	498	475	0	475
27	333.4 Services	114	10	124	0	124	119	0	119
28	334.4 Meters & Meter Installation	912	80	992	0	992	952	0	952
29	335.4 Hydrants	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	2	0	2	0	2	2	0	2
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	46	4	50	0	50	48	0	48
34	340.5 Office Furniture & Equipment	58	8	66	0	66	62	0	62
35	340.51 Computer Equipment	136	56	192	0	192	164	0	164
36	341.5 Transportation Equipment	139	32	171	0	171	155	0	155
37	342.5 Stores Equipment	1	0	1	0	1	1	0	1
38	343.5 Tools, Shop & Garage Equipment	36	4	40	0	40	38	0	38
39	344.5 Laboratory Equipment	9	4	13	0	13	11	0	11
40	345.5 Power Operated Equipment	65	7	72	0	72	68	0	68
41	346.5 Communication Equipment	17	4	21	0	21	19	0	19
42	347.5 Miscellaneous Equipment	4	1	5	0	5	5	0	5
43	348.5 Other Tangible Plant	20	3	23	0	23	22	0	22
44	INTANGIBLE PLANT	1,148	107	1,255	0	1,255	1,201	0	1,201
45	SUPPLY & PUMPING	4,685	427	5,112	0	5,112	4,898	0	4,898
46	WATER TREATMENT PLANT	361	35	396	0	396	-378	0	378
47	TRANSMISSION & DISTRIBUTION	1,480	136	1,616	0	1,616	1,548	0	1,548
48	GENERAL PLANT	531	123	654	0	654	592	0	592
49	TOTAL ACCUMULATED DEPRECIATION	8,205	828	9,033	0	9,033	8,618	0	8,618

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 / Stone Mountain
Docket No.: 950495-WS
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	274	276	278	280	282	284	286	288	290	292	294	296	298	24	286
4	339.1 Other Plant & Miscellaneous	874	881	888	895	902	909	915	922	929	936	943	950	957	83	915
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	102	103	104	105	106	107	105	106	107	108	109	110	111	9	106
8	305.2 Collecting & Impounding reservoirs	769	775	781	787	793	799	799	805	811	817	823	829	835	66	802
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	12	12	12	12	12	13	13	13	13	13	13	13	1	13
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	3,802	3,831	3,860	3,889	3,918	3,947	3,979	4,008	4,037	4,066	4,095	4,124	4,153	351	3,978
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	26	26	26	26	26	26	28	28	28	28	28	28	28	2	27
19	320.3 Water Treatment Equipment	335	338	341	344	347	350	349	352	355	358	361	364	367	32	351
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	452	456	460	464	468	472	474	478	482	486	490	494	498	46	475
27	333.4 Services	114	115	116	117	118	119	118	119	120	121	122	123	124	10	119
28	334.4 Meters & Meter Installation	912	919	926	933	940	947	950	957	964	971	978	985	992	80	952
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	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	46	46	46	46	46	46	50	50	50	50	50	50	50	4	48
34	340.5 Office Furniture & Equipment	58	59	60	61	62	63	60	61	62	63	64	65	66	8	62
35	340.51 Computer Equipment	136	141	146	151	156	161	162	167	172	177	182	187	192	56	164
36	341.5 Transportation Equipment	139	142	145	148	151	154	153	156	159	162	165	168	171	32	155
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	36	36	36	36	36	36	40	40	40	40	40	40	40	4	38
39	344.5 Laboratory Equipment	9	9	9	9	9	9	13	13	13	13	13	13	13	4	11
40	345.5 Power Operated Equipment	65	66	67	68	69	70	66	67	68	69	70	71	72	7	68
41	346.5 Communication Equipment	17	17	17	17	17	17	21	21	21	21	21	21	21	4	19
42	347.5 Miscellaneous Equipment	4	4	4	4	4	4	5	5	5	5	5	5	5	1	5
43	348.5 Other Tangible Plant	20	20	20	20	20	20	23	23	23	23	23	23	23	3	22
44	**INTANGIBLE PLANT**	1,148	1,157	1,166	1,175	1,184	1,193	1,201	1,210	1,219	1,228	1,237	1,246	1,255	107	1,201
45	**SUPPLY & PUMPING**	4,685	4,721	4,757	4,793	4,829	4,865	4,896	4,932	4,968	5,004	5,040	5,076	5,112	427	4,898
46	**WATER TREATMENT PLANT**	361	364	367	370	373	376	378	381	384	387	390	393	396	35	378
47	**TRANSMISSION & DISTRIBUTION**	1,480	1,492	1,504	1,516	1,528	1,540	1,544	1,556	1,568	1,580	1,592	1,604	1,616	136	1,548
48	**GENERAL PLANT**	531	541	551	561	571	581	594	604	614	624	634	644	654	123	592
49	**TOTAL WATER ACCUM. DEPR.**	8,205	8,275	8,345	8,415	8,485	8,555	8,613	8,683	8,753	8,823	8,893	8,963	9,033	828	8,618

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

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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	2	2	2	2	2	2	2	24	12
4	339.1 Other Plant & Miscellaneous	7	7	7	7	7	6	7	7	7	7	7	7	83	41
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
8	305.2 Collecting & Impounding reservoirs	6	6	6	6	6	0	6	6	6	6	6	6	66	33
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	1	0	0	0	0	0	0	1	1
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	29	29	29	29	29	32	29	29	29	29	29	29	351	176
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	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	4	4	4	4	4	2	4	4	4	4	4	4	46	23
27	333.4 Services	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
28	334.4 Meters & Meter Installation	7	7	7	7	7	3	7	7	7	7	7	7	80	40
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	4	0	0	0	0	0	0	4	2
34	340.5 Office Furniture & Equipment	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
35	340.51 Computer Equipment	5	5	5	5	5	1	5	5	5	5	5	5	56	28
36	341.5 Transportation Equipment	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
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	4	0	0	0	0	0	0	4	2
39	344.5 Laboratory Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
40	345.5 Power Operated Equipment	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
41	346.5 Communication Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
42	347.5 Miscellaneous Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
43	348.5 Other Tangible Plant	0	0	0	0	0	3	0	0	0	0	0	0	3	2
44	**INTANGIBLE PLANT**	9	9	9	9	9	8	9	9	9	9	9	9	107	53
45	**SUPPLY & PUMPING**	36	36	36	36	36	31	36	36	36	36	36	36	427	214
46	**WATER TREATMENT PLANT**	3	3	3	3	3	2	3	3	3	3	3	3	35	18
47	**TRANSMISSION & DISTRIBUTION**	12	12	12	12	12	4	12	12	12	12	12	12	136	68
48	**GENERAL PLANT**	10	10	10	10	10	13	10	10	10	10	10	10	123	62
49	**TOTAL NET ADDITIONS**	70	70	70	70	70	58	70	70	70	70	70	70	828	415

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

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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	2	2	2	2	2	2	2	24	12
4	339.1 Other Plant & Miscellaneous	7	7	7	7	7	6	7	7	7	7	7	7	83	41
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
8	305.2 Collecting & Impounding reservoirs	6	6	6	6	6	0	6	6	6	6	6	6	66	33
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	1	0	0	0	0	0	0	1	1
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	29	29	29	29	29	32	29	29	29	29	29	29	351	176
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	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	4	4	4	4	4	2	4	4	4	4	4	4	46	23
27	333.4 Services	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
28	334.4 Meters & Meter Installation	7	7	7	7	7	3	7	7	7	7	7	7	83	40
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	5	0	0	0	0	0	0	5	3
34	340.5 Office Furniture & Equipment	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
35	340.51 Computer Equipment	5	5	5	5	5	1	5	5	5	5	5	5	56	28
36	341.5 Transportation Equipment	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
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	4	0	0	0	0	0	0	4	2
39	344.5 Laboratory Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
40	345.5 Power Operated Equipment	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
41	346.5 Communication Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
42	347.5 Miscellaneous Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
43	348.5 Other Tangible Plant	0	0	0	0	0	3	0	0	0	0	0	0	3	2
44	**INTANGIBLE PLANT**	9	9	9	9	9	8	9	9	9	9	9	9	107	53
45	**SUPPLY & PUMPING**	36	36	36	36	36	31	36	36	36	36	36	36	427	214
46	**WATER TREATMENT PLANT**	3	3	3	3	3	2	3	3	3	3	3	3	35	18
47	**TRANSMISSION & DISTRIBUTION**	12	12	12	12	12	4	12	12	12	12	12	12	136	68
48	**GENERAL PLANT**	10	10	10	10	10	14	10	10	10	10	10	10	124	63
49	**TOTAL GROSS ADDITIONS**	70	70	70	70	70	59	70	70	70	70	70	70	829	416

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

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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	1	0	0	0	0	0	0	1	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	1	0	0	0	0	0	0	1	0
49	**TOTAL RETIREMENTS**	0	0	0	0	0	1	0	0	0	0	0	0	1	0

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

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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 / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule 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	286	0.00%	0
4	339.1 Other Plant & Miscellaneous	915	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	106	0.00%	0
8	305.2 Collecting & Impounding reservoirs	802	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	13	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	3,978	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	27	0.00%	0
19	320.3 Water Treatment Equipment	351	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	0	0.00%	0
26	331.4 Transmission & Distribution	475	63.64%	302
27	333.4 Services	119	0.00%	0
28	334.4 Meters & Meter Installation	952	0.00%	0
29	335.4 Hydrants	0	0.00%	0
30	339.4 Other Plant & Miscellaneous	2	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	48	0.00%	0
34	340.5 Office Furniture & Equipment	62	0.00%	0
35	340.51 Computer Equipment	164	0.00%	0
36	341.5 Transportation Equipment	155	0.00%	0
37	342.5 Stores Equipment	1	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	38	0.00%	0
39	344.5 Laboratory Equipment	11	0.00%	0
40	345.5 Power Operated Equipment	68	0.00%	0
41	346.5 Communication Equipment	19	0.00%	0
42	347.5 Miscellaneous Equipment	5	0.00%	0
43	348.5 Other Tangible Plant	22	0.00%	0
44	**INTANGIBLE PLANT**	1,201	0.00%	0
45	**SUPPLY & PUMPING**	4,898	0.00%	0
46	**WATER TREATMENT PLANT**	378	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	1,548	19.51%	302
48	**GENERAL PLANT**	592	0.00%	0
49	**TOTAL**	8,618	3.50%	302

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 / Stone Mountain
Docket No.: 950495-WS
Schedule 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 / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule 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**	1,750
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**	1,975
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	**12/31/93 Balance**	1,975
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	**12/31/94 Balance**	1,975
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	1,975
37		
38		
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	1,975

(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 / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule 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	1,525	0	1,525	0	1,525	1,525	0	1,525	0.00%	0
3	Meter Installation Fees	450	0	450	0	450	450	0	450	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	31.50%	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**	1,975	0	1,975	0	1,975	1,975	0	1,975	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 / Stone Mountain
Docket No.: 950495-WS
Schedule 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	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	0	1,525
3	Meter Installation Fees	450	450	450	450	450	450	450	450	450	450	450	450	450	0	450
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**	1,975	1,975	1,975	1,975	1,975	1,975	1,975	1,975	1,975	1,975	1,975	1,975	1,975	0	1,975

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 / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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 / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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 / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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 / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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 / Stone Mountain
Docket No.: 950495-WS
Schedule 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)

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 / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule 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: Kimbell

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**	438
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	53
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	53
15	**12/31/92 Balance**	491
16		
17		
18	1993 Additions	58
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	58
22	**12/31/93 Balance**	549
23		
24		
25	1994 Additions	58
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	58
29	**12/31/94 Balance**	607
30		
31		
32	1995 Additions	57
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	57
36	**12/31/95 Balance**	664
37		
38		
39	1996 Additions	59
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	59
43	**12/31/96 Balance**	723

(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 / Stone Mountain
Docket No.: 950495-WS
Schedule 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	545	36	581	0	581	563	0	563	0.00%	0
3	Meter Installation Fees	120	23	143	0	143	131	0	131	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	19.51%	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**	665	59	724	0	724	694	0	694	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 / Stone Mountain
Docket No.: 950495-WS
Schedule 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	545	548	551	554	557	560	563	566	569	572	575	578	581	36	563
3	Meter Installation Fees	120	122	124	126	128	130	131	133	135	137	139	141	143	23	131
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Pmty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	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	665	670	675	680	685	690	694	699	704	709	714	719	724	59	694

Note: May not cross foot due to rounding.

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

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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	3	3	3	3	3	3	3	3	3	3	3	3	36	18
3	Meter Installation Fees	2	2	2	2	2	1	2	2	2	2	2	2	23	11
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**	5	5	5	5	5	4	5	5	5	5	5	5	59	29

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 / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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	3	3	3	3	3	3	3	3	3	3	3	3	36	18
3	Meter Installation Fees	2	2	2	2	2	1	2	2	2	2	2	2	23	11
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**	5	5	5	5	5	4	5	5	5	5	5	5	59	29

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Note: May not cross foot due to rounding.

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

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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

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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 / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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					

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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		
LINE		PLANT		ORDER	PRESENT	PROPOSED	
NO.	PLANT NAME	TYPE	COUNTY	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		
		PLANT		ORDER	PRESENT	PROPOSED	
	PLANT NAME	TYPE	COUNTY	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		
		PLANT		ORDER	PRESENT	PROPOSED	
	PLANT NAME	TYPE	COUNTY	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 / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule 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	6.36%
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	4,516,263	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	361,585	361,645	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	479,296	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	16,303,290	16,292,868	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	934,869	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	36,706	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	4,406,962	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	7,485,399	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 / AN 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	362,682,280	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,868	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	12,240,642	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	389,520,988	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	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	287,287,908	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	6,617,512	7,341,633	4,330,466	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	4,394,866	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	4,463,386
34	Other Accounts Receivable	361,585	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	167,966	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	2,057,605	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	4,918,862
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	31,834,061	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	341,050,416	342,857,860	341,347,177	343,469,022	333,207,823

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	8,466,458	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	97,866,573	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	122,062,823	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	(936,292)	(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															

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	2,963,384
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	112,987,823	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	118,727,886	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	328,661,758	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,585	341,050,418	342,657,880	341,347,177	343,469,022	333,207,923

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

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

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule 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 Adjustmen: 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 o'dered. 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 - %	6.37%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	3.50%	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 / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule 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 / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule 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	2,076	0	2,076	1,253	3,329	60.36%	B-4(W),B-3(W)
3	Other Revenue	0	0	0	0	0		B-4(W)
4	**TOTAL OPERATING REVENUES**	2,076	0	2,076	1,253	3,329		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	7,957	257	8,214	0	8,214		B-5(W)
7	Depreciation net of CIAC Amort	741	0	741	0	741		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	510	10	520	56 (A)	576		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,962)	(103)	(3,065)	462 (B)	(2,603)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	6,245	164	6,410	518	6,928		
12	**NET OPERATING INCOME**	(4,169)	(164)	(4,334)	735	(3,599)		
13	**RATE BASE**	8,644	0	8,644		8,644		A-1(W)
14	**RATE OF RETURN**	(48.24%)		(50.14%)		(41.63%)		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule 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	2,076	0	2,076	8,909		10,985	429.14%	B-4(W),B-3(W)
3	Other Revenue	0	0	0	0		0		B-4(W)
4	**TOTAL OPERATING REVENUES**	2,076	0	2,076	8,909		10,985		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	7,957	257	8,214	0		8,214		B-5(W)
7	Depreciation net of CIAC Amort	741	0	741	0		741		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	510	10	520	401	(A)	921		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,962)	(103)	(3,065)	3,282	(B)	217		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	6,245	164	6,410	3,683		10,093		
12	**NET OPERATING INCOME**	(4,169)	(164)	(4,334)	5,226		892		
13	**RATE BASE**	8,644	0	8,644			8,644		A-1(W)
14	**RATE OF RETURN**	(48.24%)		(50.14%)			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 / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year 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%	-117.35%	D-1(W)	
3	Rate of Return (%)	10.32%	-41.63%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	8,644	8,644	A-1(W)	
6	Required / Requested Income (L3 x L5)	892	(3,599)		
7	Adjusted Income Under Present Rates	(4,334)	(4,334)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	5,226	735		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	8,508	1,197		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	8,909	1,253		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	8,508	1,197		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	3,282	462		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	401	56		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	5,226	735		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 / Stone Mountain
Docket No.: 950495-WS
Schedule 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	20	
11			
12	3. Conservation Program Expenses	14	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	125	
15			
16	5. Conservation Elasticity Adjustment	(93)	
17			
18	6. Hewitt Study Expenses	192	
19			
20	7.	0	
21			
22		257	
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.	16	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(6)	
43			
44		10	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(103)	
47			
48	2.	0	
49			
50		(103)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	164	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-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	2,076	0	2,076
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	2,076	0	2,076
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**	2,076	0	2,076
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	0	0	0
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**	0	0	0
26	**TOTAL PRESENT WATER OPERATING REVENUES**	2,076	0	2,076

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 / Stone Mountain
Docket No.: 950495-WS
Schedule Year 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)
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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	4,024	201	4,226	3,763	179	3,942	72	7	80	189	15	204
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	1,005	2	1,008	940	0	940	18	1	19	47	1	49
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,083	(85)	998	1,080	(86)	994	0	0	0	3	0	4
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	95	(8)	87	95	(8)	87	0	0	0	0	0	0
8	620 Materials & Supplies	314	2	316	301	0	301	4	0	4	9	2	11
9	631 Contractual Services - Eng.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	8	0	8	0	0	0	0	0	0	8	0	8
11	633 Contractual Services - Legal	5	0	5	0	0	0	0	0	0	5	0	5
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,153	131	1,284	1,141	125	1,266	0	0	0	12	6	18
14	641 Rental of Real Building/Real Property	7	1	8	0	0	0	0	0	0	7	1	8
15	642 Rental of Equipment	0	0	1	0	0	0	0	0	0	0	0	1
16	650 Transportation Expense	43	1	44	37	0	37	3	0	3	3	0	4
17	656 Insurance - Vehicle	5	0	5	0	0	0	0	0	0	5	0	5
18	657 Insurance - General Liability	11	2	13	0	0	0	0	0	0	11	2	13
19	658 Insurance - Workman's Comp (2)	68	0	69	64	0	64	1	0	1	3	0	3
20	659 Insurance - Other	1	0	1	0	0	0	0	0	0	1	0	1
21	660 Advertising Expense	1	1	2	0	0	0	0	0	0	1	1	2
22	666 Reg. Comm. Exp. - Rate Case Amort.	32	0	32	0	0	0	0	0	0	32	0	32
23	667 Reg. Comm. Exp. - Other	3	0	3	0	0	0	0	0	0	3	0	3
24	670 Bad Debt Expense	9	1	10	0	0	0	9	1	10	0	0	0
25	675 Miscellaneous Expenses	87	8	95	10	0	10	24	1	25	53	6	60
26	TOTAL WATER O & M EXPENSES	7,957	257	8,214	7,431	211	7,642	131	12	143	394	35	429

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 / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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	327	297	346	334	345	334	344	344	333	344	333	344	4,024	201	4,225
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)	82	74	86	84	86	83	86	86	83	86	83	86	1,006	2	1,008
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	90	90	90	90	90	90	90	90	90	90	90	90	1,083	(85)	998
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	95	0	0	0	0	0	0	0	0	0	95	(8)	87
8	620.1-.8 Materials & Supplies	4	2	116	2	4	53	4	2	65	53	4	2	314	2	316
9	631.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
10	632.1-.8 Contractual Services - Acct.	1	1	1	1	1	1	1	1	1	1	1	1	6	0	6
11	633.1-.8 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5
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	102	96	95	96	96	95	96	96	96	96	96	96	1,153	131	1,284
14	641.1-.8 Rental of Real Building/Real Property	1	1	1	1	1	1	1	1	1	1	1	1	7	1	8
15	642.1-.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-.8 Transportation Expense	4	4	4	4	4	4	4	4	4	4	4	4	43	1	44
17	656.1-.8 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5
18	657.1-.8 Insurance - General Liability	1	1	1	1	1	1	1	1	1	1	1	1	11	2	13
19	658.1-.8 Insurance - Workman's Comp (2)	6	5	6	6	6	6	6	6	6	6	6	6	69	0	69
20	659.1-.8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
21	660.1-.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	1	2
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	3	3	3	3	3	3	3	3	3	3	3	3	32	0	32
23	667.1-.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3
24	670.1-.8 Bad Debt Expense	1	1	1	1	1	1	1	1	1	1	1	1	9	1	10
25	675.1-.8 Miscellaneous Expenses	7	7	8	7	7	8	7	7	7	7	7	7	87	8	95
26	TOTAL WATER O & M EXPENSES	629	581	854	630	645	680	643	641	690	693	629	641	7,957	257	8,214

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
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	306	277	324	312	323	312	322	322	311	322	311	322	3,763	179	3,942
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)	76	69	81	78	81	78	80	80	78	80	78	80	940	0	940
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	90	90	90	90	90	90	90	90	90	90	90	90	1,080	(86)	994
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	95	0	0	0	0	0	0	0	0	0	95	(8)	87
8	620.1-.6 Materials & Supplies	3	1	115	1	3	52	3	1	64	52	3	1	301	0	301
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	101	95	94	95	95	94	95	95	95	95	95	95	1,141	125	1,266
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	3	3	3	3	3	3	3	3	3	3	3	3	37	0	37
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	5	6	6	5	6	5	6	64	0	64
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	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
26	**TOTAL WATER DIRECT O & M EXPENSES**	585	540	809	585	601	636	599	597	647	648	586	597	7,431	211	7,642

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 / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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	6	5	6	6	6	6	6	6	6	6	6	6	72	7	80
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)	2	1	2	2	2	1	2	2	1	2	1	2	18	1	19
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	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4
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	3	0	3
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	1	0	1
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	9	1	10
25	675.7 Miscellaneous Expenses	2	2	2	2	2	2	2	2	2	2	2	2	24	1	25
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	11	10	11	11	11	11	11	11	11	11	11	11	131	12	143

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 / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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	16	15	16	16	16	16	16	16	16	16	15	16	189	15	204
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)	4	4	4	4	4	4	4	4	4	4	4	4	47	1	49
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	3	0	4
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	9	2	11
9	631.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
10	632.8	Contractual Services - Acct.	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8
11	633.8	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5
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	1	1	1	1	1	1	1	1	1	1	1	1	12	6	18
14	641.8	Rental of Real Building/Real Property	1	1	1	1	1	1	1	1	1	1	1	1	7	1	8
15	642.8	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
16	650.8	Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	3	0	4
17	656.8	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5
18	657.8	Insurance - General Liability	1	1	1	1	1	1	1	1	1	1	1	1	11	2	13
19	658.8	Insurance - Workman's Comp (2)	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3
20	659.8	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
21	660.8	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	1	2
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	3	3	3	3	3	3	3	3	3	3	3	3	32	0	32
23	667.8	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3
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	4	4	5	5	5	4	4	4	4	5	4	4	53	6	60
26		**TOTAL WATER ALLOCATED A & G EXPENSES**	32	31	34	34	33	33	33	33	33	33	32	33	394	35	429

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 / Stone Mountain
Docket No.: 950495-WS
Schedule Year 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	3,827	225	(27)	4,024	0	6	3	0	0	192	201	4,226
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)	950	55	0	1,005	0	2	1	0	0	0	2	1,008
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	1,084	0	(0)	1,083	0	0	0	0	(86)	0	(85)	998
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	93	2	0	95	0	0	0	0	(8)	0	(8)	87
8	620.1-.8 Materials & Supplies	309	6	(1)	314	0	1	1	0	0	0	2	316
9	631.1-.8 Contractual Services - Eng.	2	0	(0)	1	0	0	0	0	0	0	0	1
10	632.1-.8 Contractual Services - Acct.	8	0	(1)	8	0	0	0	0	0	0	0	8
11	633.1-.8 Contractual Services - Legal	5	0	(0)	5	0	0	0	0	0	0	0	5
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	1,132	22	(1)	1,153	0	2	4	125	0	0	131	1,284
14	641.1-.8 Rental of Real Building/Real Property	7	0	(1)	7	0	1	0	0	0	0	1	8
15	642.1-.8 Rental of Equipment	0	0	(0)	0	0	0	0	0	0	0	0	1
16	650.1-.8 Transportation Expense	43	1	(0)	43	0	1	0	0	0	0	1	44
17	656.1-.8 Insurance - Vehicle	6	0	(1)	5	0	0	0	0	0	0	0	5
18	657.1-.8 Insurance - General Liability	12	0	(1)	11	0	2	0	0	0	0	2	13
19	658.1-.8 Insurance - Workman's Comp (2)	68	0	0	68	0	0	0	0	0	0	0	69
20	659.1-.8 Insurance - Other	1	0	(0)	1	0	0	0	0	0	0	0	1
21	660.1-.8 Advertising Expense	1	0	(0)	1	0	0	1	0	0	0	1	2
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	21	0	11	32	0	0	0	0	0	0	0	32
23	667.1-.8 Reg. Comm. Exp. - Other	3	0	(0)	3	0	0	0	0	0	0	0	3
24	670.1-.8 Bad Debt Expense	10	0	(1)	9	0	1	0	0	0	0	1	10
25	675.1-.8 Miscellaneous Expenses	93	2	(8)	87	0	4	4	0	0	0	8	95
26	**TOTAL WATER O & M EXPENSES**	7,676	313	(32)	7,957	0	20	14	125	(93)	192	257	8,214

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 / Stone Mountain
Docket No.: 950495-WS
Schedule Year 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	3,554	209	0	3,763	0	0	0	0	0	179	179	3,942
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)	883	57	0	940	0	0	0	0	0	0	0	940
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	1,080	0	0	1,080	0	0	0	0	(86)	0	(86)	994
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	93	2	0	95	0	0	0	0	(8)	0	(8)	87
8	620.1-.6 Materials & Supplies	295	6	(0)	301	0	0	0	0	0	0	0	301
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	1,119	22	0	1,141	0	0	0	125	0	0	125	1,266
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	36	1	0	37	0	0	0	0	0	0	0	37
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	0	0	64	0	0	0	0	0	0	0	64
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	10	0	0	10	0	0	0	0	0	0	0	10
26	**TOTAL WATER DIRECT O & M EXPENSES**	7,134	297	1	7,431	0	0	0	125	(93)	179	211	7,642

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 / Stone Mountain
Docket No.: 950495-WS
Schedule Year 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	75	4	(7)	72	0	4	0	0	0	3	7	80
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)	19	(1)	0	18	0	1	0	0	0	0	1	19
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	4	0	(0)	4	0	0	0	0	0	0	0	4
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	3	0	(0)	3	0	0	0	0	0	0	0	3
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)	1	(0)	0	1	0	0	0	0	0	0	0	1
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	10	0	(1)	9	0	1	0	0	0	0	1	10
25	675.7	Miscellaneous Expenses	25	0	(2)	24	0	1	0	0	0	0	1	25
26		**TOTAL WATER O & M EXPENSES**	138	4	(11)	131	0	8	0	0	0	3	12	143

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.6)

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year 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	197	12	(20)	189	0	2	3	0	0	9	15	204
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)	49	(2)	0	47	0	1	1	0	0	0	1	49
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	4	0	(0)	3	0	0	0	0	0	0	0	4
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	9	0	(1)	9	0	0	1	0	0	0	2	11
9	631.8 Contractual Services - Eng.	2	0	(0)	1	0	0	0	0	0	0	0	1
10	632.8 Contractual Services - Acct.	8	0	(1)	8	0	0	0	0	0	0	0	8
11	633.8 Contractual Services - Legal	5	0	(0)	5	0	0	0	0	0	0	0	5
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	13	0	(1)	12	0	2	4	0	0	0	6	18
14	641.8 Rental of Real Building/Real Property	7	0	(1)	7	0	1	0	0	0	0	1	8
15	642.8 Rental of Equipment	0	0	(0)	0	0	0	0	0	0	0	0	1
16	650.8 Transportation Expense	4	0	(0)	3	0	0	0	0	0	0	0	4
17	656.8 Insurance - Vehicle	6	0	(1)	5	0	0	0	0	0	0	0	5
18	657.8 Insurance - General Liability	12	0	(1)	11	0	2	0	0	0	0	2	13
19	658.8 Insurance - Workman's Comp (2)	4	(0)	0	3	0	0	0	0	0	0	0	3
20	659.8 Insurance - Other	1	0	(0)	1	0	0	0	0	0	0	0	1
21	660.8 Advertising Expense	1	0	(0)	1	0	0	1	0	0	0	1	2
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	21	0	11	32	0	0	0	0	0	0	0	32
23	667.8 Reg. Comm. Exp. - Other	3	0	(0)	3	0	0	0	0	0	0	0	3
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	58	1	(6)	53	0	2	4	0	0	0	6	60
26	**TOTAL WATER O & M EXPENSES**	404	12	(22)	394	0	12	14	0	0	9	35	429

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 / Stone Mountain
Docket No.: 950495-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	3,826	4,226	399	10.43%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	951	1,008	57	6.00%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	1,084	998	(86)	(7.94%)
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	93	87	(6)	(6.45%)
8	620.1-.8	Materials & Supplies	309	316	7	2.27%
9	631.1-.8	Contractual Services - Eng.	2	1	0	0.00%
10	632.1-.8	Contractual Services - Acct.	8	8	(1)	(11.98%)
11	633.1-.8	Contractual Services - Legal	5	5	0	0.00%
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	1,132	1,284	152	13.43%
14	641.1-.8	Rental of Real Building/Real Property	7	8	1	13.40%
15	642.1-.8	Rental of Equipment	0	1	0	0.00%
16	650.1-.8	Transportation Expense	43	44	1	2.35%
17	656.1-.8	Insurance - Vehicle	6	5	0	0.00%
18	657.1-.8	Insurance - General Liability	12	13	1	8.51%
19	658.1-.8	Insurance - Workman's Comp	69	69	0	0.00%
20	659.1-.8	Insurance - Other	1	1	0	0.00%
21	660.1-.8	Advertising Expense	1	2	1	78.52%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	21	32	11	52.11%
23	667.1-.8	Reg. Comm. Exp - Other	3	3	0	0.00%
24	670.1-.8	Bad Debt Expense	10	10	0	0.00%
25	675.1-.8	Miscellaneous Expenses	94	95	1	1.07%
26	**TOTAL WATER O & M EXPENSES**		7,676	8,214	538	7.01%
27	**TOTAL (LESS ACCTS 666 & 667)**		7,652	8,179	527	6.89%

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 / Stone Mountain
Docket No.: 950495-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	3,554	3,942	388	10.92%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	883	940	57	6.46%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	1,080	994	(86)	(7.96%)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	93	87	(6)	(6.45%)
8	620.1-.6	Materials & Supplies	295	301	6	2.03%
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	1,119	1,266	147	13.14%
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	36	37	1	2.78%
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	64	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	10	10	0	0.00%
26	**TOTAL WATER O & M EXPENSES**		7,134	7,642	507	7.11%
27	**TOTAL (LESS ACCTS 666 & 667)**		7,134	7,642	507	7.11%

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 / Stone Mountain
Docket No.: 950495-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.	Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	75	80	4	5.32%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	19	19	0	0.00%
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	4	4	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	3	3	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	1	1	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	10	10	0	0.00%
25	675.7	Miscellaneous Expenses	26	25	(1)	(3.90%)
26	**TOTAL WATER O & M EXPENSES**		138	143	3	2.17%
27	**TOTAL (LESS ACCTS 666 & 667)**		138	143	3	2.17%

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 / Stone Mountain
Docket No.: 950495-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	197	204	7	3.55%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	49	49	0	0.00%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	4	4	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	9	11	1	10.65%
9	631.8	Contractual Services - Eng.	2	1	0	0.00%
10	632.8	Contractual Services - Acct.	8	8	(1)	(11.98%)
11	633.8	Contractual Services - Legal	5	5	0	0.00%
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	13	18	5	38.56%
14	641.8	Rental of Real Building/Real Property	7	8	1	13.40%
15	642.8	Rental of Equipment	0	1	0	0.00%
16	650.8	Transportation Expense	4	4	0	0.00%
17	656.8	Insurance - Vehicle	6	5	0	0.00%
18	657.8	Insurance - General Liability	12	13	1	8.51%
19	658.8	Insurance - Workman's Comp	4	3	0	0.00%
20	659.8	Insurance - Other	1	1	0	0.00%
21	660.8	Advertising Expense	1	2	1	78.52%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	21	32	11	52.11%
23	667.8	Reg. Comm. Exp. - Other	3	3	0	0.00%
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	58	60	2	3.46%
26	**TOTAL WATER O & M EXPENSES**		404	429	28	6.93%
27	**TOTAL (LESS ACCTS 666 & 667)**		380	395	17	4.48%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule 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 / Lake / Stone Mountain
Docket No.: 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	0	
51	Marco Island	Docket No. 920655-WS	$106,820	6	
52	GIGA	Docket No. 920199-WS	$677,601	38	
53	Lehigh	Docket No. 911188-WS	$67,100	4	
54			854,174	48	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	56	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	24	
58			1,427,241	80	
59	Total Projected Rate Case Expense		2,281,415	128	
60	Annual Amortization		$570,354	$32	
61					
62	Method of Allocation Between Systems.				
63	Average Number of Customers		125,152	7	
64	% of Total		100.000000%	0.005593%	
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 / Stone Mountain
Docket No.: 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 / Stone Mountain
Docket No.: 950495-WS
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 / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year 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 / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 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)

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	965	40	2.50%	24	0	24	0.00%	0	24
4	339.1	Other Plant & Misc.	2,078	25	4.00%	83	0	83	0.00%	0	83
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2	Land & Land Rights	2	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	289	33	3.03%	9	0	9	0.00%	0	9
8	305.2	Collect. & Impound.	3,310	50	2.00%	66	0	66	0.00%	0	66
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	26	30	3.33%	1	0	1	0.00%	0	1
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	20	5.00%	0	0	0	0.00%	0	0
14	311.2	Pumping Equipment	7,025	20	5.00%	351	0	351	0.00%	0	351
15	339.2	Other Plant & Misc.	1	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	65	33	3.03%	2	0	2	0.00%	0	2
19	320.3	Water Treatment Equip.	693	22	4.55%	32	0	32	0.00%	0	32
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	17	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	6	37	2.70%	0	0	0	0.00%	0	0
26	331.4	Transmission & Distribution	1,961	43	2.33%	46	0	46	63.64%	29	17
27	333.4	Services	386	40	2.50%	10	0	10	0.00%	0	10
28	334.4	Meters & Meter Installation	1,594	20	5.00%	80	0	80	0.00%	0	80
29	335.4	Hydrants	4	45	2.22%	0	0	0	0.00%	0	0
30	339.4	Other Plant & Misc.	10	25	4.00%	0	0	0	0.00%	0	0
31	**GENERAL PLANT**										
32	303.5	Land & Land Rights	20	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	204	40	2.50%	5	0	5	0.00%	0	5
34	340.5	Office Furniture & Equipment	126	15	6.67%	8	0	8	0.00%	0	8
35	340.51	Computer Equipment	335	6	16.67%	56	0	56	0.00%	0	56
36	341.5	Transportation Equipment	193	6	16.67%	32	0	32	0.00%	0	32
37	342.5	Stores Equipment	2	18	5.56%	0	0	0	0.00%	0	0
38	343.5	Tools, Shop & Garage	70	16	6.25%	4	0	4	0.00%	0	4
39	344.5	Laboratory Equipment	64	15	6.67%	4	0	4	0.00%	0	4
40	345.5	Power Operated Equipment	80	12	8.33%	7	0	7	0.00%	0	7
41	346.5	Communication Equipmen.	36	10	10.00%	4	0	4	0.00%	0	4
42	347.5	Miscellaneous Equipment	16	15	6.67%	1	0	1	0.00%	0	1
43	348.5	Other Tangible Plant	31	10	10.00%	3	0	3	0.00%	0	3
44		**INTANGIBLE PLANT**	3,043		3.52%	107	0	107	0.00%	0	107
45		**SUPPLY & PUMPING**	10,655		4.01%	427	0	427	0.00%	0	427
46		**WATER TREATMENT PLANT**	775		4.52%	35	0	35	0.00%	0	35
47		**TRANSMISSION & DISTRIBUTION**	3,962		3.43%	136	0	136	21.32%	29	107
48		**GENERAL PLANT**	1,179		10.52%	124	0	124	0.00%	0	124
49		**TOTAL DEPRECIATION EXPENSE**	19,613		4.23%	829	0	829	3.50%	29	800
50		**LESS: AMORTIZATION OF CIAC**				(59)	0	(59)		0	(59)
51		**NET DEPRECIATION EXPENSE - WATER**				770	0	770		29	741

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 / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year 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	4.04%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	1,525	2.33%	36	0	36	0.00%	0	36
3	Meter Installation Fees	450	5.02%	23	0	23	0.00%	0	23
4	Contributed Lines	0	2.33%	0	0	0	21.32%	0	0
5	Contributed Property Other Than Lines	0	3.89%	0	0	0	0.00%	0	0
6	Service Installation Fees	0	2.59%	0	0	0	0.00%	0	0
7	**TOTAL WATER CIAC AMORT. EXP.**	1,975		59	0	59		0	59

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 / Stone Mountain
Docket No.: 950495-WS
Schedule Year 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	289	9	3.11%
3	305.2 Collecting & Impounding reservoirs	3,310	66	1.99%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	26	1	3.85%
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	0	0.00%
9	311.2 Pumping Equipment	7,025	351	5.00%
10	339.2 Other Plant & Miscellaneous	1	0	0.00%
11	304.3 Structures & Improvements	65	2	3.08%
12	320.3 Water Treatment Equipment	693	32	4.62%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	17	1	5.96%
15	330.4 Distribution Reservoirs	6	0	0.00%
16	**COMPOSITE RATE**	11,434	462	4.04%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	1,961	46	2.35%
20	335.4 Hydrants	4	0	0.00%
21	339.4 Other Plant & Miscellaneous	10	0	0.00%
22	**COMPOSITE RATE**	1,976	46	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	1,594	80	5.02%
25	**COMPOSITE RATE**	1,594	80	5.02%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	386	10	2.59%
28	**COMPOSITE RATE**	386	10	2.59%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	11,434	462	4.04%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	1,976	46	2.33%
32	Meter Installation Fees (Line 25)	1,594	80	5.02%
33	Service Installation Fees (Line 28)	386	10	2.59%
34	**COMPOSITE RATE**	15,389	598	3.89%

(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 / Lake / Stone Mountain
Docket No.: 950495-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%)**	93	0	93	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	322	16	338	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	322	16	338		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	94	0	94		
8	Non-usec & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	94	0	94		
10	Non-usec & Useful Percent			6.36%	A-5(W)7/7	
11	Non-usec & Useful Amount	0	(6)	(6)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	94	(6)	88		
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)**	510	10	520		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 / Stone Mountain
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	2,076	0	2,076	B-4(W)
3	Less:				
4	O & M Expenses	7,957	257	8,214	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	741	0	741	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	510	10	520	B-15(W)
8	Pre-Tax Operating Expenses	9,207	267	9,475	
9	**PRE-TAX OPERATING INCOME**	(7,131)	(267)	(7,399)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(7,131)	(267)	(7,399)	
12	Less:				
13	Interest Expense:				
14	Rate Base	8,644	0	8,644	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	457	0	457	C-3
17	Net Taxable Income (L11 - L16)	(7,588)	(267)	(7,856)	
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)	(2,927)	(103)	(3,030)	
20	Less:				
21	Parent Debt Adjustment	30	0	30	C-1(W)
22	Investment Tax Credit	4	0	4	C-7(W)
23	**TOTAL INCOME TAXES**	(2,962)	(103)	(3,065)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year 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 (%)	3.50%	0.00%	3.50%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Volusia / Sugar Mill
Docket No : 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Avg. [ ] 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	1,583,314	0	1,583,314	A-5 (W)
2	Utility Land & Land Rights	19,088	0	19,088	A-5 (W)
3	Non-Used and Useful	(110,571)	0	(110,571)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(615,907)	0	(615,907)	A-9 (W)
6	CIAC	(736,151)	(330)	(736,481)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	258,188	0	258,188	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(4,654)	0	(4,654)	Vol. II
13	Deferred Taxes	16,900	0	16,900	C-7 (W)
14	Working Capital Allowance	26,961	0	26,961	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	437,168	(330)	436,838	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule 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	(330)	(330)	
41				
42	2.			
43		0	0	
44				
45		(330)	(330)	
46				
47	**SUBTOTAL**	(330)	(330)	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule 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**	(330)	(330)	

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 / Sugar Mill
Docket No.: 950495-WS
Schedule 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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule 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**		1,433,870
10	Utility Adjustment to ordered balance (1)		22,203
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		1,456,073
16			
17			
18	1993 Additions		5,545
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	1,680
21	1993 Net Additions		7,225
22	**12/31/93 Balance**		1,463,298
23			
24			
25	1994 Additions		102,412
26	1994 Retirements		5,024
27	1994 Adjustments		0
28	1994 Net Additions		97,388
29	**12/31/94 Balance**		1,560,686
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(750)
32	1995 Additions		42,315
33	1995 Retirements		4,031
34	1995 Adjustments		0
35	1995 Net Additions		38,285
36	**12/31/95 Balance**		1,598,221
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(6,998)
39	1996 Additions		20,446
40	1996 Retirements		79
41	1996 Adjustments		0
42	1996 Net Additions		20,367
43	**12/31/96 Balance**		1,611,590

(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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule 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	5,989	0	0	0	5,989	0	5,989	5,989	0	5,989
4	339.1 Other Plant & Miscellaneous	330	0	0	0	330	0	330	330	0	330
5	SOURCE OF SUPPLY & PUMPING										
6	303.2 Land & Land Rights	15,620	0	0	0	15,620	0	15,620	15,620	0	15,620
7	304.2 Structures & Improvements	43,184	0	0	0	43,184	0	43,184	43,184	0	43,184
8	305.2 Collecting & Impounding reservoirs	42	0	0	0	42	0	42	42	0	42
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	80,057	0	0	0	80,057	0	80,057	80,057	0	80,057
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	46,576	0	0	0	46,576	0	46,576	46,576	0	46,576
13	310.2 Power Generation Equipment	9,401	0	0	0	9,401	0	9,401	9,401	0	9,401
14	311.2 Pumping Equipment	167,398	0	0	0	167,398	0	167,398	167,398	0	167,398
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	1,686	0	0	0	1,686	0	1,686	1,686	0	1,686
18	304.3 Structures & Improvements	14,564	0	0	0	14,564	0	14,564	14,564	0	14,564
19	320.3 Water Treatment Equipment	414,537	0	0	0	414,537	0	414,537	414,537	0	414,537
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	2,975	0	2,975	2,975	0	2,975	1,488	0	1,488
22	TRANSMISSION & DISTRIBUTION										
23	303.4 Land & Land Rights	8	0	0	0	8	0	8	8	0	8
24	304.4 Structures & Improvements	3	0	0	0	3	0	3	3	0	3
25	330.4 Distribution Reservoirs	129,986	0	0	0	129,986	0	129,986	129,986	0	129,986
26	331.4 Transmission & Distribution	351,081	0	0	0	351,081	0	351,081	351,081	0	351,081
27	333.4 Services	116,472	2,777	0	2,777	119,249	0	119,249	117,861	0	117,861
28	334.4 Meters & Meter Installation	40,986	5,210	0	5,210	46,196	0	46,196	43,591	0	43,591
29	335.4 Hydrants	47,847	0	0	0	47,847	0	47,847	47,847	0	47,847
30	339.4 Other Plant & Miscellaneous	6,598	0	0	0	6,598	0	6,598	6,598	0	6,598
31	GENERAL PLANT										
32	303.5 Land & Land Rights	1,774	0	0	0	1,774	0	1,774	1,774	0	1,774
33	304.5 Structures & Improvements	18,035	152	(79)	73	18,109	0	18,109	18,085	0	18,085
34	340.5 Office Furniture & Equipment	11,176	0	0	0	11,176	0	11,176	11,176	0	11,176
35	340.51 Computer Equipment	26,332	5,648	0	5,648	31,980	0	31,980	29,751	0	29,751
36	341.5 Transportation Equipment	16,704	759	0	759	17,463	0	17,463	17,164	0	17,164
37	342.5 Stores Equipment	161	0	0	0	161	0	161	161	0	161
38	343.5 Tools, Shop & Garage Equipment	6,091	229	0	229	6,320	0	6,320	6,229	0	6,229
39	344.5 Laboratory Equipment	5,540	179	0	179	5,720	0	5,720	5,649	0	5,649
40	345.5 Power Operated Equipment	5,612	2,516	0	2,516	8,128	0	8,128	7,134	0	7,134
41	346.5 Communication Equipment	3,237	0	0	0	3,237	0	3,237	3,237	0	3,237
42	347.5 Miscellaneous Equipment	1,455	0	0	0	1,455	0	1,455	1,455	0	1,455
43	348.5 Other Tangible Plant	2,740	0	0	0	2,740	0	2,740	2,740	0	2,740
44	**INTANGIBLE PLANT**	6,319	0	0	0	6,319	0	6,319	6,319	0	6,319
45	**SUPPLY & PUMPING**	362,278	0	0	0	362,278	0	362,278	362,278	0	362,278
46	**WATER TREATMENT PLANT**	430,787	2,975	0	2,975	433,763	0	433,763	432,275	0	432,275
47	**TRANSMISSION & DISTRIBUTION**	692,980	7,987	0	7,987	700,967	0	700,967	696,974	0	696,974
48	**GENERAL PLANT**	98,858	9,484	(79)	9,405	108,262	0	108,262	104,556	0	104,556
49	**TOTAL PLANT IN SERVICE**	1,591,223	20,446	(79)	20,367	1,611,590	0	1,611,590	1,602,402	0	1,602,402
50	**LAND & LAND RIGHTS**	19,088	0	0	0	19,088	0	19,088	19,088	0	19,088
51	**TOTAL PIS LESS LAND**	1,572,135	20,446	(79)	20,367	1,592,502	0	1,592,502	1,583,314	0	1,583,314

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 / Sugar Mill
Docket No.: 950495-WS
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	5,989	5,989	5,989	5,989	5,989	5,989	5,989	5,989	5,989	5,989	5,989	5,989	5,989	0	5,989
4	339.1 Other Plant & Miscellaneous	330	330	330	330	330	330	330	330	330	330	330	330	330	0	330
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	15,620	15,620	15,620	15,620	15,620	15,620	15,620	15,620	15,620	15,620	15,620	15,620	15,620	0	15,620
7	304.2 Structures & Improvements	43,184	43,184	43,184	43,184	43,184	43,184	43,184	43,184	43,184	43,184	43,184	43,184	43,184	0	43,184
8	305.2 Collecting & Impounding reservoirs	42	42	42	42	42	42	42	42	42	42	42	42	42	0	42
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	80,057	80,057	80,057	80,057	80,057	80,057	80,057	80,057	80,057	80,057	80,057	80,057	80,057	0	80,057
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	46,576	46,576	46,576	46,576	46,576	46,576	46,576	46,576	46,576	46,576	46,576	46,576	46,576	0	46,576
13	310.2 Power Generation Equipment	9,401	9,401	9,401	9,401	9,401	9,401	9,401	9,401	9,401	9,401	9,401	9,401	9,401	0	9,401
14	311.2 Pumping Equipment	167,398	167,398	167,398	167,398	167,398	167,398	167,398	167,398	167,398	167,398	167,398	167,398	167,398	0	167,398
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	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	0	1,686
18	304.3 Structures & Improvements	14,564	14,564	14,564	14,564	14,564	14,564	14,564	14,564	14,564	14,564	14,564	14,564	14,564	0	14,564
19	320.3 Water Treatment Equipment	414,537	414,537	414,537	414,537	414,537	414,537	414,537	414,537	414,537	414,537	414,537	414,537	414,537	0	414,537
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	248	496	744	992	1,240	1,488	1,736	1,984	2,231	2,479	2,727	2,975	2,975	1,488
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	8	8	8	8	8	8	8	8	8	8	8	8	8	0	8
24	304.4 Structures & Improvements	3	3	3	3	3	3	3	3	3	3	3	3	3	0	3
25	330.4 Distribution Reservoirs	129,986	129,986	129,986	129,986	129,986	129,986	129,986	129,986	129,986	129,986	129,986	129,986	129,986	0	129,986
26	331.4 Transmission & Distribution	351,081	351,081	351,081	351,081	351,081	351,081	351,081	351,081	351,081	351,081	351,081	351,081	351,081	0	351,081
27	333.4 Services	116,472	116,704	116,935	117,166	117,398	117,629	117,861	118,092	118,323	118,555	118,786	119,018	119,249	2,777	117,861
28	334.4 Meters & Meter Installation	40,966	41,420	41,854	42,289	42,722	43,156	43,591	44,025	44,459	44,893	45,327	45,762	46,196	5,210	43,591
29	335.4 Hydrants	47,847	47,847	47,847	47,847	47,847	47,847	47,847	47,847	47,847	47,847	47,847	47,847	47,847	0	47,847
30	339.4 Other Plant & Miscellaneous	6,598	6,598	6,598	6,598	6,598	6,598	6,598	6,598	6,598	6,598	6,598	6,598	6,598	0	6,598
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	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
33	304.5 Structures & Improvements	18,035	18,096	18,100	18,113	18,115	18,118	18,054	18,056	18,059	18,071	18,083	18,096	18,109	73	18,085
34	340.5 Office Furniture & Equipment	11,176	11,176	11,176	11,176	11,176	11,176	11,176	11,176	11,176	11,176	11,176	11,176	11,176	0	11,176
35	340.51 Computer Equipment	26,332	26,573	28,745	29,207	29,299	29,392	29,940	30,032	30,124	30,586	31,032	31,518	31,980	5,648	29,751
36	341.5 Transportation Equipment	16,704	17,005	17,028	17,091	17,103	17,115	17,189	17,201	17,214	17,276	17,336	17,401	17,463	759	17,164
37	342.5 Stores Equipment	161	161	161	161	161	161	161	161	161	161	161	161	161	0	161
38	343.5 Tools, Shop & Garage Equipment	6,091	6,162	6,189	6,207	6,211	6,215	6,237	6,241	6,245	6,263	6,281	6,301	8,320	229	6,229
39	344.5 Laboratory Equipment	5,540	5,612	5,617	5,632	5,635	5,638	5,655	5,658	5,661	5,676	5,690	5,705	5,720	179	5,649
40	345.5 Power Operated Equipment	5,612	6,610	6,687	6,892	6,933	6,974	7,219	7,260	7,301	7,507	7,705	7,922	8,128	2,516	7,134
41	346.5 Communication Equipment	3,237	3,237	3,237	3,237	3,237	3,237	3,237	3,237	3,237	3,237	3,237	3,237	3,237	0	3,237
42	347.5 Miscellaneous Equipment	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	0	1,455
43	348.5 Other Tangible Plant	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
44	**INTANGIBLE PLANT**	6,319	6,319	6,319	6,319	6,319	6,319	6,319	6,319	6,319	6,319	6,319	6,319	6,319	0	6,319
45	**SUPPLY & PUMPING**	362,278	362,278	362,278	362,278	362,278	362,278	362,278	362,278	362,278	362,278	362,278	362,278	362,278	0	362,278
46	**WATER TREATMENT PLANT**	430,787	431,035	431,283	431,531	431,779	432,027	432,275	432,523	432,771	433,019	433,267	433,515	433,763	2,975	432,275
47	**TRANSMISSION & DISTRIBUTION**	692,960	693,646	694,311	694,977	695,642	696,308	696,974	697,639	698,305	698,970	699,636	700,302	700,967	7,987	696,974
48	**GENERAL PLANT**	98,858	102,620	102,910	103,686	103,841	103,995	104,837	104,991	105,146	105,922	106,671	107,487	108,262	9,405	104,556
49	**TOTAL PLANT IN SERVICE**	1,591,223	1,595,899	1,597,102	1,598,781	1,599,860	1,600,938	1,602,583	1,603,761	1,604,819	1,606,509	1,608,171	1,609,900	1,611,596	20,367	1,602,402
50	**LAND & LAND RIGHTS**	19,088	19,088	19,088	19,088	19,088	19,088	19,088	19,088	19,088	19,088	19,088	19,088	19,088	0	19,088
51	**TOTAL PIS LESS LAND**	1,572,135	1,576,811	1,578,014	1,579,704	1,580,772	1,581,840	1,583,595	1,584,663	1,585,732	1,587,421	1,589,083	1,590,812	1,592,508	20,367	1,583,314

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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	248	248	248	248	248	248	248	248	248	248	248	248	2,975	1,488
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	231	231	231	231	231	232	231	231	231	231	231	231	2,777	1,388
28	334.4 Meters & Meter Installation	434	434	434	434	434	434	434	434	434	434	434	434	5,210	2,605
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	60	5	12	2	2	(64)	2	2	12	12	13	12	73	50
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	2,241	173	462	92	92	548	92	92	462	446	486	462	5,648	3,419
36	341.5 Transportation Equipment	301	23	62	12	12	74	12	12	62	60	65	62	759	459
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	91	7	19	4	4	22	4	4	19	18	20	19	229	138
39	344.5 Laboratory Equipment	71	5	15	3	3	17	3	3	15	14	15	15	179	109
40	345.5 Power Operated Equipment	996	77	206	41	41	244	41	41	206	199	216	206	2,516	1,523
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**	248	248	248	248	248	248	248	248	248	248	248	248	2,975	1,488
47	**TRANSMISSION & DISTRIBUTION**	666	666	666	666	666	666	666	666	666	666	666	666	7,987	3,993
48	**GENERAL PLANT**	3,762	290	776	155	155	842	155	155	776	749	816	776	9,405	5,698
49	**TOTAL NET ADDITIONS**	4,676	1,204	1,689	1,068	1,068	1,756	1,068	1,068	1,689	1,663	1,729	1,689	20,367	11,179
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	4,676	1,204	1,689	1,068	1,068	1,756	1,068	1,068	1,689	1,663	1,729	1,689	20,367	11,179

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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	248	248	248	248	248	248	248	248	248	248	248	248	2,975	1,488
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	231	231	231	231	231	232	231	231	231	231	231	231	2,777	1,388
28	334.4 Meters & Meter Installation	434	434	434	434	434	434	434	434	434	434	434	434	5,210	2,605
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	60	5	12	2	2	15	2	2	12	12	13	12	152	92
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	2,241	173	462	92	92	548	92	92	462	446	486	462	5,648	3,419
36	341.5 Transportation Equipment	301	23	62	12	12	74	12	12	62	60	65	62	759	459
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	91	7	19	4	4	22	4	4	19	18	20	19	229	138
39	344.5 Laboratory Equipment	71	5	15	3	3	17	3	3	15	14	15	15	179	109
40	345.5 Power Operated Equipment	996	77	206	41	41	244	41	41	206	199	216	206	2,516	1,523
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**	248	248	248	248	248	248	248	248	248	248	248	248	2,975	1,488
47	**TRANSMISSION & DISTRIBUTION**	666	666	666	666	666	666	666	666	666	666	666	666	7,987	3,993
48	**GENERAL PLANT**	3,762	290	776	155	155	921	155	155	776	749	816	776	9,484	5,740
49	**TOTAL GROSS ADDITIONS**	4,676	1,204	1,689	1,068	1,068	1,835	1,068	1,068	1,689	1,663	1,729	1,689	20,446	11,221
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	4,676	1,204	1,689	1,068	1,068	1,835	1,068	1,068	1,689	1,663	1,729	1,689	20,446	11,221

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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	79	0	0	0	0	0	0	79	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	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	79	0	0	0	0	0	0	79	43
49	TOTAL RETIREMENTS	0	0	0	0	0	79	0	0	0	0	0	0	79	43
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	79	0	0	0	0	0	0	79	43

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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 / Sugar Mill
Docket No.: 950495-WS
Schedule 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	5,989	0.00%	0
4	339.1 Other Plant & Miscellaneous	330	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	15,620	0.00%	0
7	304.2 Structures & Improvements	43,184	22.16%	9,567
8	305.2 Collecting & Impounding reservoirs	42	22.16%	9
9	306.2 Lake, River & Other Intakes	0	22.16%	0
10	307.2 Wells & Springs	80,057	22.16%	17,737
11	308.2 Infiltration Galleries & Tunnels	0	22.16%	0
12	309.2 Supply Mains	46,576	22.16%	10,319
13	310.2 Power Generation Equipment	9,401	0.00%	0
14	311.2 Pumping Equipment	167,398	22.16%	37,087
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	1,686	0.00%	0
18	304.3 Structures & Improvements	14,564	0.00%	0
19	320.3 Water Treatment Equipment	414,537	51.90%	215,145
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	1,488	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	8	0.00%	0
24	304.4 Structures & Improvements	3	0.00%	0
25	330.4 Distribution Reservoirs	129,986	0.00%	0
26	331.4 Transmission & Distribution	351,081	0.49%	1,706
27	333.4 Services	117,861	0.00%	0
28	334.4 Meters & Meter Installation	43,591	0.00%	0
29	335.4 Hydrants	47,847	0.00%	0
30	339.4 Other Plant & Miscellaneous	6,598	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	1,774	0.00%	0
33	304.5 Structures & Improvements	18,085	0.00%	0
34	340.5 Office Furniture & Equipment	11,176	0.00%	0
35	340.51 Computer Equipment	29,751	0.00%	0
36	341.5 Transportation Equipment	17,164	0.00%	0
37	342.5 Stores Equipment	161	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	6,229	0.00%	0
39	344.5 Laboratory Equipment	5,649	0.00%	0
40	345.5 Power Operated Equipment	7,134	0.00%	0
41	346.5 Communication Equipment	3,237	0.00%	0
42	347.5 Miscellaneous Equipment	1,455	0.00%	0
43	348.5 Other Tangible Plant	2,740	0.00%	0
44	**INTANGIBLE PLANT**	6,319	0.00%	0
45	**SUPPLY & PUMPING**	362,278	20.62%	74,719
46	**WATER TREATMENT PLANT**	432,275	49.77%	215,145
47	**TRANSMISSION & DISTRIBUTION**	696,974	0.24%	1,706
48	**GENERAL PLANT**	104,556	0.00%	0
49	**TOTAL PLANT IN SERVICE**	1,602,402	18.20%	291,570
50	**LAND & LAND RIGHTS**	19,086	0.00%	0
51	**TOTAL PIS LESS LAND**	1,583,314	18.42%	291,570

Note: May not cross foot due to rounding.

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule 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	291,570	0	291,570	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(125,034)	0	(125,034)	A-9 (W)
4	CIAC	(104,249)	0	(104,249)	A-12 (W)
5	Accumulated Amort. of CIAC	48,284	0	48,284	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**	110,571	0	110,571	

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 / Sugar Mill
Docket No.: 950495-WS
Schedule 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: ISSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule 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**		426,424
10	Utility Adjustment to ordered balance (1)		(25,827)
11	1992 Additions		35,891
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		35,891
15	**12/31/92 Balance**		436,488
16			
17			
18	1993 Additions		35,961
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	4,203
21	1993 Net Additions		40,163
22	**12/31/93 Balance**		476,652
23			
24			
25	1994 Additions		57,833
26	1994 Retirements		5,024
27	1994 Adjustments		0
28	1994 Net Additions		52,809
29	**12/31/94 Balance**		529,461
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(333)
32	1995 Additions		61,410
33	1995 Retirements		4,031
34	1995 Adjustments		0
35	1995 Net Additions		57,379
36	**12/31/95 Balance**		586,508
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(2,005)
39	1996 Additions		62,896
40	1996 Retirements		79
41	1996 Adjustments		0
42	1996 Net Additions		62,817
43	**12/31/96 Balance**		647,320

(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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule 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	1,812	150	1,962	0	1,962	1,887	0	1,887
4	339.1 Other Plant & Miscellaneous	79	13	92	0	92	86	0	86
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	17,585	1,308	18,893	0	18,893	18,239	0	18,239
8	305.2 Collecting & Impounding reservoirs	8	1	9	0	9	9	0	9
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	27,556	2,666	30,222	0	30,222	28,889	0	28,889
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	19,093	1,332	20,425	0	20,425	19,759	0	19,759
13	310.2 Power Generation Equipment	(537)	470	(67)	0	(67)	(302)	0	(302)
14	311.2 Pumping Equipment	69,633	8,370	78,003	0	78,003	73,818	0	73,818
15	339.2 Other Plant & Miscellaneous	(8)	0	(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	(566)	441	(125)	0	(125)	(346)	0	(346)
19	320.3 Water Treatment Equipment	170,233	18,861	189,094	0	189,094	179,663	0	179,663
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	60	60	0	60	30	0	30
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	52,834	3,510	56,344	0	56,344	54,589	0	54,589
26	331.4 Transmission & Distribution	122,394	8,180	130,574	0	130,574	126,484	0	126,484
27	333.4 Services	27,864	2,947	30,811	0	30,811	29,337	0	29,337
28	334.4 Meters & Meter Installation	13,538	2,180	15,718	0	15,718	14,628	0	14,628
29	335.4 Hydrants	15,758	1,062	16,820	0	16,820	16,289	0	16,289
30	339.4 Other Plant & Miscellaneous	136	264	400	0	400	268	0	268
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	4,076	373	4,449	0	4,449	4,260	0	4,260
34	340.5 Office Furniture & Equipment	5,151	745	5,896	0	5,896	5,524	0	5,524
35	340.51 Computer Equipment	12,092	4,959	17,051	0	17,051	14,572	0	14,572
36	341.5 Transportation Equipment	12,339	2,861	15,200	0	15,200	13,770	0	13,770
37	342.5 Stores Equipment	55	9	64	0	64	59	0	59
38	343.5 Tools, Shop & Garage Equipment	3,152	389	3,541	0	3,541	3,347	0	3,347
39	344.5 Laboratory Equipment	820	377	1,197	0	1,197	1,008	0	1,008
40	345.5 Power Operated Equipment	5,726	594	6,320	0	6,320	6,023	0	6,023
41	346.5 Communication Equipment	1,514	324	1,838	0	1,838	1,676	0	1,676
42	347.5 Miscellaneous Equipment	366	97	463	0	463	414	0	414
43	348.5 Other Tangible Plant	1,800	274	2,074	0	2,074	1,937	0	1,937
44	INTANGIBLE PLANT	1,891	163	2,054	0	2,054	1,972	0	1,972
45	SUPPLY & PUMPING	133,330	14,147	147,477	0	147,477	140,403	0	140,403
46	WATER TREATMENT PLANT	169,667	19,362	189,029	0	189,029	179,348	0	179,348
47	TRANSMISSION & DISTRIBUTION	232,524	18,143	250,667	0	250,667	241,595	0	241,595
48	GENERAL PLANT	47,091	11,002	58,093	0	58,093	52,589	0	52,589
49	TOTAL ACCUMULATED DEPRECIATION	584,503	62,817	647,320	0	647,320	615,907	0	615,907

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 / Sugar Mill
Docket No.: 950495-WS
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	1,812	1,825	1,838	1,851	1,864	1,877	1,884	1,897	1,910	1,923	1,936	1,949	1,962	150	1,857
4	339.1 Other Plant & Miscellaneous	79	80	81	82	83	84	86	87	88	89	90	91	92	13	86
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	17,585	17,694	17,803	17,912	18,021	18,130	18,239	18,348	18,457	18,566	18,675	18,784	18,893	1,308	18,239
8	305.2 Collecting & Impounding reservoirs	8	8	8	8	8	8	9	9	9	9	9	9	9	1	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	27,556	27,778	28,000	28,222	28,444	28,666	28,890	29,112	29,334	29,556	29,778	30,000	30,222	2,666	28,889
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	19,093	19,204	19,315	19,426	19,537	19,648	19,759	19,870	19,981	20,092	20,203	20,314	20,425	1,332	19,759
13	310.2 Power Generation Equipment	(537)	(498)	(459)	(420)	(381)	(342)	(301)	(262)	(223)	(184)	(145)	(106)	(67)	470	(302)
14	311.2 Pumping Equipment	66,833	70,331	71,029	71,727	72,425	73,123	73,815	74,513	75,211	75,909	76,607	77,305	78,003	8,370	73,818
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	(566)	(529)	(492)	(455)	(418)	(381)	(347)	(310)	(273)	(236)	(199)	(162)	(125)	441	(346)
19	*320.3 Water Treatment Equipment*	179,239	171,805	173,377	174,949	176,521	178,093	179,662	181,234	182,806	184,378	185,950	187,522	189,094	18,861	179,663
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	15	20	25	30	35	40	45	50	55	60	60	30
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	52,834	53,127	53,420	53,713	54,006	54,299	54,586	54,879	55,172	55,465	55,758	56,051	56,344	3,510	54,589
26	331.4 Transmission & Distribution	122,394	123,076	123,758	124,440	125,122	125,804	126,482	127,164	127,846	128,528	129,210	129,892	130,574	8,180	126,484
27	333.4 Services	27,864	28,110	28,356	28,602	28,848	29,094	29,335	29,581	29,827	30,073	30,319	30,565	30,811	2,947	29,337
28	334.4 Meters & Meter Installation	13,536	13,720	13,902	14,084	14,266	14,448	14,626	14,808	14,990	15,172	15,354	15,536	15,718	2,180	14,628
29	335.4 Hydrants	15,758	15,847	15,936	16,025	16,114	16,203	16,286	16,375	16,464	16,553	16,642	16,731	16,820	1,062	16,289
30	339.4 Other Plant & Miscellaneous	136	158	180	202	224	246	268	290	312	334	356	378	400	264	268
31	GENERAL PLANT															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	4,078	4,114	4,152	4,190	4,228	4,266	4,221	4,259	4,297	4,335	4,373	4,411	4,449	373	4,260
34	340.5 Office Furniture & Equipment	5,151	5,213	5,275	5,337	5,399	5,461	5,524	5,586	5,648	5,710	5,772	5,834	5,896	745	5,524
35	340.51 Computer Equipment	12,092	12,505	12,918	13,331	13,744	14,157	14,573	14,986	15,399	15,812	16,225	16,638	17,051	4,959	14,572
36	341.5 Transportation Equipment	12,339	12,577	12,815	13,053	13,291	13,529	13,772	14,010	14,248	14,486	14,724	14,962	15,200	2,861	13,770
37	342.5 Stores Equipment	55	56	57	58	59	60	58	59	60	61	62	63	64	9	59
38	343.5 Tools, Shop & Garage Equipment	3,152	3,184	3,216	3,248	3,280	3,312	3,349	3,381	3,413	3,445	3,477	3,509	3,541	389	3,347
39	344.5 Laboratory Equipment	820	851	882	913	944	975	1,011	1,042	1,073	1,104	1,135	1,166	1,197	377	1,008
40	345.5 Power Operated Equipment	5,726	5,776	5,826	5,876	5,926	5,976	6,029	6,070	6,120	6,170	6,220	6,270	6,320	594	6,023
41	346.5 Communication Equipment	1,514	1,541	1,568	1,595	1,622	1,649	1,676	1,703	1,730	1,757	1,784	1,811	1,838	324	1,676
42	347.5 Miscellaneous Equipment	366	374	382	390	398	406	415	423	431	439	447	455	463	97	414
43	348.5 Other Tangible Plant	1,800	1,823	1,846	1,869	1,892	1,915	1,936	1,959	1,982	2,005	2,028	2,051	2,074	274	1,937
44	INTANGIBLE PLANT	1,891	1,905	1,919	1,933	1,947	1,961	1,970	1,984	1,998	2,012	2,026	2,040	2,054	163	1,972
45	SUPPLY & PUMPING	133,330	134,509	135,688	136,867	138,046	139,225	140,403	141,582	142,761	143,940	145,119	146,298	147,477	14,147	140,403
46	WATER TREATMENT PLANT	169,667	171,281	172,895	174,509	176,123	177,737	179,345	180,959	182,573	184,187	185,801	187,415	189,029	19,362	179,348
47	TRANSMISSION & DISTRIBUTION	232,524	234,038	235,552	237,066	238,580	240,094	241,583	243,097	244,611	246,125	247,639	249,153	250,667	18,143	241,595
48	GENERAL PLANT	47,091	48,014	48,937	49,860	50,783	51,706	52,555	53,478	54,401	55,324	56,247	57,170	58,093	11,002	52,589
49	TOTAL WATER ACCUM. DEPR.	584,503	589,747	594,991	600,235	605,479	610,723	615,856	621,100	626,344	631,588	636,832	642,076	647,320	62,817	615,907

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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	13	13	13	13	13	7	13	13	13	13	13	13	150	75
4	339.1 Other Plant & Miscellaneous	1	1	1	1	1	2	1	1	1	1	1	1	13	7
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	109	109	109	109	109	109	109	109	109	109	109	109	1,308	654
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	222	222	222	222	222	224	222	222	222	222	222	222	2,666	1,333
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	111	111	111	111	111	111	111	111	111	111	111	111	1,332	666
13	310.2 Power Generation Equipment	39	39	39	39	39	41	39	39	39	39	39	39	470	235
14	311.2 Pumping Equipment	698	698	698	698	698	692	698	698	698	698	698	698	8,370	4,185
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	37	37	37	37	37	34	37	37	37	37	37	37	441	220
19	320.3 Water Treatment Equipment	1,572	1,572	1,572	1,572	1,572	1,569	1,572	1,572	1,572	1,572	1,572	1,572	18,861	9,430
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	60	30
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	293	293	293	293	293	287	293	293	293	293	293	293	3,510	1,755
26	331.4 Transmission & Distribution	682	682	682	682	682	678	682	682	682	682	682	682	8,180	4,090
27	333.4 Services	246	246	246	246	246	241	246	246	246	246	246	246	2,947	1,473
28	334.4 Meters & Meter Installation	182	182	182	182	182	178	182	182	182	182	182	182	2,180	1,090
29	335.4 Hydrants	89	89	89	89	89	83	89	89	89	89	89	89	1,062	531
30	339.4 Other Plant & Miscellaneous	22	22	22	22	22	22	22	22	22	22	22	22	264	132
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	38	38	38	38	(45)	38	38	38	38	38	38	373	183
34	340.5 Office Furniture & Equipment	62	62	62	62	62	63	62	62	62	62	62	62	745	373
35	340.51 Computer Equipment	413	413	413	413	413	416	413	413	413	413	413	413	4,959	2,480
36	341.5 Transportation Equipment	238	238	238	238	238	243	238	238	238	238	238	238	2,861	1,431
37	342.5 Stores Equipment	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
38	343.5 Tools, Shop &-Garage Equipment	32	32	32	32	32	37	32	32	32	32	32	32	389	195
39	344.5 Laboratory Equipment	31	31	31	31	31	36	31	31	31	31	31	31	377	189
40	345.5 Power Operated Equipment	50	50	50	50	50	44	50	50	50	50	50	50	594	297
41	346.5 Communication Equipment	27	27	27	27	27	27	27	27	27	27	27	27	324	162
42	347.5 Miscellaneous Equipment	8	8	8	8	8	9	8	8	8	8	8	8	97	49
43	348.5 Other Tangible Plant	23	23	23	23	23	21	23	23	23	23	23	23	274	137
44	**INTANGIBLE PLANT**	14	14	14	14	14	9	14	14	14	14	14	14	163	82
45	**SUPPLY & PUMPING**	1,179	1,179	1,179	1,179	1,179	1,178	1,179	1,179	1,179	1,179	1,179	1,179	14,147	7,074
46	**WATER TREATMENT PLANT**	1,614	1,614	1,614	1,614	1,614	1,606	1,614	1,614	1,614	1,614	1,614	1,614	19,362	9,680
47	**TRANSMISSION & DISTRIBUTION**	1,514	1,514	1,514	1,514	1,514	1,489	1,514	1,514	1,514	1,514	1,514	1,514	18,143	9,071
48	**GENERAL PLANT**	923	923	923	923	923	849	923	923	923	923	923	923	11,002	5,500
49	**TOTAL NET ADDITIONS**	5,244	5,244	5,244	5,244	5,244	5,133	5,244	5,244	5,244	5,244	5,244	5,244	62,817	31,407

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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	13	13	13	13	13	7	13	13	13	13	13	13	150	75
4	339.1 Other Plant & Miscellaneous	1	1	1	1	1	2	1	1	1	1	1	1	13	7
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	109	109	109	109	109	109	109	109	109	109	109	109	1,308	654
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	222	222	222	222	222	224	222	222	222	222	222	222	2,666	1,333
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	111	111	111	111	111	111	111	111	111	111	111	111	1,332	666
13	310.2 Power Generation Equipment	39	39	39	39	39	41	39	39	39	39	39	39	470	235
14	311.2 Pumping Equipment	698	698	698	698	698	692	698	698	698	698	698	698	8,370	4,185
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	37	37	37	37	37	34	37	37	37	37	37	37	441	220
19	320.3 Water Treatment Equipment	1,572	1,572	1,572	1,572	1,572	1,569	1,572	1,572	1,572	1,572	1,572	1,572	18,861	9,430
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	60	30
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	293	293	293	293	293	287	293	293	293	293	293	293	3,510	1,755
26	331.4 Transmission & Distribution	682	682	682	682	682	678	682	682	682	682	682	682	8,180	4,090
27	333.4 Services	246	246	246	246	246	241	246	246	246	246	246	246	2,947	1,473
28	334.4 Meters & Meter Installation	182	182	182	182	182	178	182	182	182	182	182	182	2,180	1,090
29	335.4 Hydrants	89	89	89	89	89	83	89	89	89	89	89	89	1,062	531
30	339.4 Other Plant & Miscellaneous	22	22	22	22	22	22	22	22	22	22	22	22	264	132
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	38	38	38	38	34	38	38	38	38	38	38	452	226
34	340.5 Office Furniture & Equipment	62	62	62	62	62	63	62	62	62	62	62	62	745	373
35	340.51 Computer Equipment	413	413	413	413	413	416	413	413	413	413	413	413	4,959	2,480
36	341.5 Transportation Equipment	238	238	238	238	238	243	238	238	238	238	238	238	2,861	1,431
37	342.5 Stores Equipment	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
38	343.5 Tools, Shop & Garage Equipment	32	32	32	32	32	37	32	32	32	32	32	32	389	195
39	344.5 Laboratory Equipment	31	31	31	31	31	36	31	31	31	31	31	31	377	189
40	345.5 Power Operated Equipment	50	50	50	50	50	44	50	50	50	50	50	50	594	297
41	346.5 Communication Equipment	27	27	27	27	27	27	27	27	27	27	27	27	324	162
42	347.5 Miscellaneous Equipment	8	8	8	8	8	9	8	8	8	8	8	8	97	49
43	348.5 Other Tangible Plant	23	23	23	23	23	21	23	23	23	23	23	23	274	137
44	**INTANGIBLE PLANT**	14	14	14	14	14	9	14	14	14	14	14	14	163	82
45	**SUPPLY & PUMPING**	1,179	1,179	1,179	1,179	1,179	1,178	1,179	1,179	1,179	1,179	1,179	1,179	14,147	7,074
46	**WATER TREATMENT PLANT**	1,614	1,614	1,614	1,614	1,614	1,606	1,614	1,614	1,614	1,614	1,614	1,614	19,362	9,680
47	**TRANSMISSION & DISTRIBUTION**	1,514	1,514	1,514	1,514	1,514	1,489	1,514	1,514	1,514	1,514	1,514	1,514	18,143	9,071
48	**GENERAL PLANT**	923	923	923	923	923	928	923	923	923	923	923	923	11,081	5,543
49	**TOTAL GROSS ADDITIONS**	5,244	5,244	5,244	5,244	5,244	5,212	5,244	5,244	5,244	5,244	5,244	5,244	82,896	31,450

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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	79	0	0	0	0	0	0	79	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	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	79	0	0	0	0	0	0	79	43
49	**TOTAL RETIREMENTS**	0	0	0	0	0	79	0	0	0	0	0	0	79	43

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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 / Sugar Mill
Docket No.: 950495-WS
Schedule 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	1,887	0.00%	0
4	339.1 Other Plant & Miscellaneous	86	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	18,239	22.16%	4,041
8	305.2 Collecting & Impounding reservoirs	9	22.16%	2
9	306.2 Lake, River & Other Intakes	0	22.16%	0
10	307.2 Wells & Springs	28,889	22.16%	6,400
11	308.2 Infiltration Galleries & Tunnels	0	22.16%	0
12	309.2 Supply Mains	19,759	22.16%	4,378
13	310.2 Power Generation Equipment	(302)	0.00%	0
14	311.2 Pumping Equipment	73,818	22.16%	16,354
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	(346)	0.00%	0
19	320.3 Water Treatment Equipment	179,663	51.90%	93,245
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	30	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	54,589	0.00%	0
26	331.4 Transmission & Distribution	126,484	0.49%	614
27	333.4 Services	29,337	0.00%	0
28	334.4 Meters & Meter Installation	14,628	0.00%	0
29	335.4 Hydrants	16,289	0.00%	0
30	339.4 Other Plant & Miscellaneous	268	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	4,260	0.00%	0
34	340.5 Office Furniture & Equipment	5,524	0.00%	0
35	340.51 Computer Equipment	14,572	0.00%	0
36	341.5 Transportation Equipment	13,770	0.00%	0
37	342.5 Stores Equipment	59	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	3,347	0.00%	0
39	344.5 Laboratory Equipment	1,008	0.00%	0
40	345.5 Power Operated Equipment	6,023	0.00%	0
41	346.5 Communication Equipment	1,676	0.00%	0
42	347.5 Miscellaneous Equipment	414	0.00%	0
43	348.5 Other Tangible Plant	1,937	0.00%	0
44	**INTANGIBLE PLANT**	1,972	0.00%	0
45	**SUPPLY & PUMPING**	140,403	22.20%	31,175
46	**WATER TREATMENT PLANT**	179,348	51.99%	93,245
47	**TRANSMISSION & DISTRIBUTION**	241,595	0.25%	614
48	**GENERAL PLANT**	52,589	0.00%	0
49	**TOTAL**	615,907	20.30%	125,034

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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 / Sugar Mill
Docket No.: 950495-WS
Schedule 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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule 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**		786,825
10	Utility Adjustment to ordered balance (1)		(53,610)
11	1992 Additions		2,612
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		2,612
15	**12/31/92 Balance**		735,627
16			
17			
18	1993 Additions		4,399
19	1993 Retirements		0
20	1993 Adjustments		0
21	1993 Net Additions		4,399
22	**12/31/93 Balance**		740,026
23			
24			
25	1994 Additions		(31,529)
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		(31,529)
29	**12/31/94 Balance**		708,497
30			
31			
32	1995 Additions		20,808
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		20,808
36	**12/31/95 Balance**		729,305
37			
38			
39	1996 Additions		12,716
40	1996 Retirements		0
41	1996 Adjustments - CIAC Gross Up Refunds		330
42	1996 Net Additions		13046
43	12/31/96 Balance		742,351

(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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule 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	117,026	10,241	127,267	330	127,597	122,540	330	122,870	0.00%	0
2	Line/Main Extensions	1,735	0	1,735	0	1,735	1,735	0	1,735	0.00%	0
3	Meter Installation Fees	32,886	825	33,711	0	33,711	33,330	0	33,330	0.00%	0
4	Contributed Lines	61,587	0	61,587	0	61,587	61,587	0	61,587	0.24%	148
5	Cont. Prpty Other than Lines	504,855	0	504,855	0	504,855	504,855	0	504,855	20.62%	104,101
6	Service Installation Fees	11,216	1,650	12,866	0	12,866	12,104	0	12,104	0.00%	0
7	**TOTAL WATER CIAC**	729,305	12,716	742,021	330	742,351	736,151	330	736,481	14.16%	104,249
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 / Sugar Mill
Docket No.: 950495-WS
Schedule 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	117,026	117,957	118,888	119,819	120,750	121,681	122,612	123,543	124,474	125,405	126,336	127,267	127,267	10,241	122,540
2	Line/Main Extensions	1,735	1,735	1,735	1,735	1,735	1,735	1,735	1,735	1,735	1,735	1,735	1,735	1,735	0	1,735
3	Meter Installation Fees	32,886	32,961	33,036	33,111	33,186	33,261	33,336	33,411	33,486	33,561	33,636	33,711	33,711	825	33,330
4	Contributed Lines	61,587	61,587	61,587	61,587	61,587	61,587	61,587	61,587	61,587	61,587	61,587	61,587	61,587	0	61,587
5	Cont. Prpty Other than Lines	504,855	504,855	504,855	504,855	504,855	504,855	504,855	504,855	504,855	504,855	504,855	504,855	504,855	0	504,855
6	Service Installation Fees	11,216	11,366	11,516	11,666	11,816	11,966	12,116	12,266	12,416	12,566	12,716	12,866	12,866	1,650	12,104
7	**TOTAL WATER CIAC**	729,305	730,461	731,617	732,773	733,929	735,085	736,241	737,397	738,553	739,709	740,865	742,021	742,021	12,716	736,151

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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	931	931	931	931	931	931	931	931	931	931	931	0	10,241	5,514
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	75	75	75	75	75	75	75	75	75	75	75	0	825	444
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	150	150	150	150	150	150	150	150	150	150	150	0	1,650	888
7	**TOTAL NET ADDITIONS**	1,156	1,156	1,156	1,156	1,156	1,156	1,156	1,156	1,156	1,156	1,156	0	12,716	6,846

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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	931	931	931	931	931	931	931	931	931	931	931	0	10,241	5,514
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	75	75	75	75	75	75	75	75	75	75	75	0	825	444
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	150	150	150	150	150	150	150	150	150	150	150	0	1,650	888
7	**TOTAL GROSS ADDITIONS**	1,156	1,156	1,156	1,156	1,156	1,156	1,156	1,156	1,156	1,156	1,156	0	12,716	6,846

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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	330	0	0	0	0	0	0	0	0	0	0	0	330	330
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**	330	0	0	0	0	0	0	0	0	0	0	0	330	330
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 / Sugar Mill
Docket No.: 950495-WS
Schedule 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)

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 / Sugar Mill
Docket No.: 950495-WS
Schedule 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**	161,378
10	Utility Adjustment to ordered balance (1)	(4,021)
11	1992 Additions	18,358
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	18,358
15	**12/31/92 Balance**	175,715
16		
17		
18	1993 Additions	18,446
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	18,446
22	**12/31/93 Balance**	194,161
23		
24		
25	1994 Additions	25,523
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	25,523
29	**12/31/94 Balance**	219,684
30		
31		
32	1995 Additions	25,436
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	25,436
36	**12/31/95 Balance**	245,120
37		
38		
39	1996 Additions	26,135
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	26,135
43	**12/31/96 Balance**	271,255

(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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule 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	19,922	5,013	24,935	0	24,935	22,428	0	22,428	0.00%	0
2	Line/Main Extensions	230	41	271	0	271	251	0	251	0.00%	0
3	Meter Installation Fees	6,117	1,667	7,784	0	7,784	6,950	0	6,950	0.00%	0
4	Contributed Lines	9,304	1,441	10,745	0	10,745	10,025	0	10,025	0.25%	25
5	Cont. Prpty Other than Lines	208,550	17,670	226,220	0	226,220	217,385	0	217,385	22.20%	48,259
6	Service Installation Fees	997	303	1,300	0	1,300	1,149	0	1,149	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	245,120	26,135	271,255	0	271,255	258,188	0	258,188	18.70%	48,284

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 / Sugar Mill
Docket No.: 950495-WS
Schedule 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	19,922	20,340	20,758	21,176	21,594	22,012	22,427	22,845	23,263	23,681	24,099	24,517	24,935	5,013	22,428
2	Line/Main Extensions	230	233	236	239	242	245	253	256	259	262	265	268	271	41	251
3	Meter Installation Fees	6,117	6,256	6,395	6,534	6,673	*6,812	6,950	7,089	7,228	7,367	7,506	7,645	* 7,784	1,667	6,950
4	Contributed Lines	9,304	9,424	9,544	9,664	9,784	9,904	10,025	10,145	10,265	10,385	10,505	10,625	10,745	1,441	10,025
5	Cont. Prpty Other than Lines	208,550	210,023	211,496	212,969	214,442	215,915	217,382	218,855	220,328	221,801	223,274	224,747	226,220	17,670	217,385
6	Service Installation Fees	997	1,022	1,047	1,072	1,097	1,122	1,150	1,175	1,200	1,225	1,250	1,275	1,300	303	1,149
7	**TOTAL ACC. AMORT. CIAC**	245,120	247,298	249,476	251,654	253,832	256,010	258,187	260,365	262,543	264,721	266,899	269,077	271,255	26,135	258,188

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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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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	418	418	418	418	418	415	418	418	418	418	418	418	5,013	2,506
2	Line/Main Extensions	3	3	3	3	3	8	3	3	3	3	3	3	41	21
3	Meter Installation Fees	139	139	139	139	139	138	139	139	139	139	139	139	1,667	833
4	Contributed Lines	120	120	120	120	120	121	120	120	120	120	120	120	1,441	721
5	Cont. Prpty Other than Lines	1,473	1,473	1,473	1,473	1,473	1,467	1,473	1,473	1,473	1,473	1,473	1,473	17,670	8,835
6	Service Installation Fees	25	25	25	25	25	28	25	25	25	25	25	25	303	152
7	**TOTAL NET ADDITIONS**	2,178	2,178	2,178	2,178	2,178	2,177	2,178	2,178	2,178	2,178	2,178	2,178	26,135	13,068

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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	418	418	418	418	418	415	418	418	418	418	418	418	5,013	2,506
2	Line/Main Extensions	3	3	3	3	3	8	3	3	3	3	3	3	41	21
3	Meter Installation Fees	139	139	139	139	139	138	139	139	139	139	139	139	1,667	833
4	Contributed Lines	120	120	120	120	120	121	120	120	120	120	120	120	1,441	721
5	Cont. Prpty Other than Lines	1,473	1,473	1,473	1,473	1,473	1,467	1,473	1,473	1,473	1,473	1,473	1,473	17,670	8,835
6	Service Installation Fees	25	25	25	25	25	28	25	25	25	25	25	25	303	152
7	**TOTAL GROSS ADDITIONS**	2,178	2,178	2,178	2,178	2,178	2,177	2,178	2,178	2,178	2,178	2,178	2,178	26,135	13,068

Note: May not cross foot due to rounding.

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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

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Note: May not cross[illegible] 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					

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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 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%
	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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule 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	18.20%
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	411,546	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)	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	704,262	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	5,537,603
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	1,802,902	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	10,175,694	9,832,817	10,466,448	11,323,876	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,130,930	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	3,641,935	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)	(103,308,183)	(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	1,397,805	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	8,617,512	7,341,633	4,330,468	6,096,028	7,856,940	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

(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	4,394,896	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,616,754	4,463,366
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)	(405,826)	(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	9,652,786	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	2,057,605	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	325,796,359	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 ' ue 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	1,810,000	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)	(426,391)
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	2,688,076	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	114,573,989	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	1,354,898	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	21,157,236
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	120,318,971	120,533,851	120,665,763	120,875,800	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	329,061,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross f[illegible]e to rounding.

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule 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 - %	18.42%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	20.30%	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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule 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 / Sugar Mill
Docket No.: 950495-WS
Schedule 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	73,301	0	73,301	50,289	123,590	68.61%	B-4(W),B-3(W)
3	Other Revenue	1,140	0	1,140	0	1,140		B-4(W)
4	TOTAL OPERATING REVENUES	74,441	0	74,441	50,289	124,730		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	151,271	5,119	156,389	0	156,389		B-5(W)
7	Depreciation net of CIAC Amort	27,690	0	27,690	0	27,690		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	21,499	(1,868)	19,631	2,263 (A)	21,894		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(60,322)	(1,247)	(61,570)	18,526 (B)	(43,044)		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	140,138	2,003	142,141	20,789	162,930		
12	NET OPERATING INCOME	(65,697)	(2,003)	(67,700)	29,500	(38,200)		
13	RATE BASE	437,168	(330)	436,838		436,838		A-1(W)
14	RATE OF RETURN	(15.03%)		(15.50%)		(8.74%)		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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule 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	73,301	0	73,301	192,239		265,540	262.26%	B-4(W),B-3(W)
3	Other Revenue	1,140	0	1,140	0		1,140		B-4(W)
4	**TOTAL OPERATING REVENUES**	74,441	0	74,441	192,239		266,680		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	151,271	5,119	156,389	0		156,389		B-5(W)
7	Depreciation net of CIAC Amort	27,690	0	27,690	0		27,690		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	21,499	(1,868)	19,631	8,651	(A)	28,282		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(60,322)	(1,247)	(61,570)	70,819	(B)	9,249		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	140,138	2,003	142,141	79,470		221,611		
12	**NET OPERATING INCOME**	(65,697)	(2,003)	(67,700)	112,769		45,069		
13	**RATE BASE**	437,168	(330)	436,838			436,838		A-1(W)
14	**RATE OF RETURN**	(15.03%)		(15.50%)			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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year 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%	-35.29%	D-1(W)	
3	Rate of Return (%)	10.32%	-8.74%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	436,838	436,838	A-1(W)	
6	Required / Requested Income (L3 x L5)	45,069	(38,200)		
7	Adjusted Income Under Present Rates	(67,700)	(67,700)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	112,769	29,500		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	183,588	48,026		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	192,239	50,289		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	183,588	48,026		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	70,819	18,526		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	8,651	2,263		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	112,769	29,500		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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule 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	1,760	
11			
12	3. Conservation Program Expenses	1,229	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	480	
15			
16	5. Conservation Elasticity Adjustment	(1,894)	
17			
18	6. Hewitt Study Expenses	3,544	
19			
20	7.	0	
21			
22		5,119	
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.	352	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(2,220)	
43			
44		(1,868)	
45	F. INCOME TAXES:		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(1,247)	
47			
48	2.	0	
49			
50		(1,247)	
51			
52			
53	TOTAL WATER INCOME ADJUSTMENTS	2,003	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-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)	(3)	(4)
			1996 Revenues (Present)		
			Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**				
2	460 Unmetered Water Revenue		0	0	0
3	461.1 Metered - Residential		68,355	0	68,355
4	461.2 Metered - Commercial		4,946	0	4,946
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		73,301	0	73,301
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**		73,301	0	73,301
19	**OTHER WATER REVENUES:**				
20	470 Forfeited Discounts		0	0	0
21	471 Misc. service Revenues		1,140	0	1,140
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**		1,140	0	1,140
26	**TOTAL PRESENT WATER OPERATING REVENUES**		74,441	0	74,441

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year 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	74,369	4,401	78,770	51,184	2,439	53,623	6,396	662	7,058	16,789	1,301	18,090
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits (1)	18,585	214	18,799	12,791	0	12,791	1,598	89	1,688	4,196	125	4,321
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	12,303	(917)	11,387	12,000	(955)	11,045	21	0	21	282	38	321
6	616	Fuel for Power Production	612	0	612	612	0	612	0	0	0	0	0	0
7	618	Chemicals	11,806	(939)	10,867	11,806	(939)	10,867	0	0	0	0	0	0
8	620	Materials & Supplies	9,568	200	9,769	8,459	0	8,459	340	35	375	769	165	934
9	631	Contractual Services - Eng.	129	0	129	0	0	0	0	0	0	129	0	129
10	632	Contractual Services - Acct.	684	0	684	0	0	0	0	0	0	684	0	684
11	633	Contractual Services - Legal	412	0	412	0	0	0	0	0	0	412	0	412
12	634	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	6,922	940	7,861	5,859	444	6,303	0	0	0	1,063	496	1,558
14	641	Rental of Real Building/Real Property	611	96	707	0	0	0	0	0	0	611	96	707
15	642	Rental of Equipment	37	17	54	9	0	9	0	0	0	28	17	45
16	650	Transportation Expense	540	45	584	0	0	0	241	30	271	299	15	314
17	656	Insurance - Vehicle	469	0	469	0	0	0	0	0	0	469	0	469
18	657	Insurance - General Liability	963	200	1,163	0	0	0	0	0	0	963	200	1,163
19	658	Insurance - Workman's Comp (2)	1,271	10	1,281	875	0	875	109	6	115	287	4	291
20	659	Insurance - Other	96	0	96	0	0	0	0	0	0	96	0	96
21	660	Advertising Expense	104	94	198	0	0	0	0	0	0	104	94	198
22	666	Reg. Comm. Exp. - Rate Case Amort.	2,830	0	2,830	0	0	0	0	0	0	2,830	0	2,830
23	667	Reg. Comm. Exp. - Other	227	0	227	0	0	0	0	0	0	227	0	227
24	670	Bad Debt Expense	837	91	928	0	0	0	837	91	928	0	0	0
25	675	Miscellaneous Expenses	7,895	667	8,562	1,052	0	1,052	2,100	121	2,221	4,743	546	5,289
26		**TOTAL WATER O & M EXPENSES**	151,271	5,119	156,389	104,647	989	105,636	11,642	1,034	12,676	34,981	3,095	38,077

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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)
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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	6,115	5,587	6,466	6,234	6,361	6,218	6,293	6,291	6,120	6,315	6,102	6,267	74,369	4,401	78,770
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)	1,526	1,396	1,616	1,558	1,590	1,554	1,573	1,572	1,529	1,578	1,525	1,566	18,585	214	18,799
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	1,025	1,024	1,026	1,026	1,026	1,025	1,025	1,025	1,025	1,026	1,025	1,025	12,303	(917)	11,386
6	616.1-.8 Fuel for Power Production	51	51	51	51	51	51	51	51	51	51	51	51	612	0	612
7	618.1-.8 Chemicals	2,691	245	245	2,284	245	245	2,590	245	245	2,284	245	245	11,806	(939)	10,867
8	620.1-.8 Materials & Supplies	1,226	617	632	1,074	625	626	1,222	620	618	1,070	618	619	9,568	200	9,768
9	631.1-.8 Contractual Services - Eng.	11	10	11	11	11	11	11	11	11	11	11	11	129	0	129
10	632.1-.8 Contractual Services - Acct.	56	54	59	58	58	57	57	57	57	58	56	57	684	0	684
11	633.1-.8 Contractual Services - Legal	34	32	35	35	35	34	35	35	34	35	34	34	412	0	412
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	1,079	2,100	53	1,086	63	59	1,094	74	74	1,094	72	74	6,922	940	7,862
14	641.1-.8 Rental of Real Building/Real Property	50	48	52	52	51	51	51	51	51	52	50	51	611	96	707
15	642.1-.8 Rental of Equipment	3	3	4	3	3	3	3	3	3	3	3	3	37	17	54
16	650.1-.8 Transportation Expense	45	42	46	46	45	45	46	45	45	46	44	45	540	45	585
17	656.1-.8 Insurance - Vehicle	39	37	40	40	39	39	39	39	39	40	38	39	469	0	469
18	657.1-.8 Insurance - General Liability	79	76	83	82	81	80	81	81	80	82	79	80	963	200	1,163
19	658.1-.8 Insurance - Workman's Comp (2)	105	96	111	107	109	106	108	108	105	106	104	107	1,272	10	1,282
20	659.1-.8 Insurance - Other	8	8	8	8	8	8	8	8	8	8	8	8	96	0	96
21	660.1-.8 Advertising Expense	9	8	9	9	9	9	9	9	9	9	9	9	104	94	198
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	233	223	242	242	238	235	237	238	235	240	231	235	2,830	0	2,830
23	667.1-.8 Reg. Comm. Exp. - Other	19	18	19	19	19	19	19	19	19	19	19	19	227	0	227
24	670.1-.8 Bad Debt Expense	70	64	71	70	70	70	71	71	69	72	69	71	837	91	928
25	675.1-.8 Miscellaneous Expenses	675	625	729	679	679	682	642	642	631	650	626	634	7,895	667	8,562
26	TOTAL WATER O & M EXPENSES	15,149	12,365	11,608	14,775	11,417	11,227	15,264	11,295	11,055	14,849	11,018	11,249	151,271	5,119	156,390

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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	4,201	3,776	4,487	4,262	4,409	4,291	4,338	4,340	4,200	4,344	4,202	4,334	51,184	2,439	53,623
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)	1,050	944	1,121	1,065	1,102	1,072	1,084	1,084	1,050	1,086	1,050	1,083	12,791	0	12,791
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	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	(955)	11,045
6	616.1-.6 Fuel for Power Production	51	51	51	51	51	51	51	51	51	51	51	51	612	0	612
7	618.1-.6 Chemicals	2,691	245	245	2,284	245	245	2,590	245	245	2,284	245	245	11,806	(939)	10,867
8	620.1-.6 Materials & Supplies	1,134	530	538	980	532	533	1,128	527	527	976	527	526	8,459	0	8,459
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	991	2,017	(38)	995	(26)	(29)	1,005	(15)	(15)	1,004	(15)	(14)	5,859	444	6,303
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	0	9	0	9
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)	72	65	77	73	75	73	74	74	72	74	72	74	875	0	875
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	110	91	145	98	103	113	65	66	64	68	65	63	1,052	0	1,052
26	**TOTAL WATER DIRECT O & M EXPENSES**	11,302	8,718	7,626	10,808	7,492	7,351	11,335	7,372	7,194	10,887	7,198	7,363	104,847	989	105,836

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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.	Account No. and Name	(2) Jan	(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	534	488	541	537	538	531	546	540	527	547	528	539	6,396	662	7,058
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)	134	122	135	134	135	133	136	135	132	137	132	135	1,598	89	1,688
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	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21
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	28	26	29	29	29	28	29	29	28	29	28	29	340	35	375
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	20	18	20	20	20	20	21	20	20	21	20	20	241	30	271
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)	9	8	9	9	9	9	9	9	9	9	9	9	109	6	115
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	70	64	71	70	70	70	71	71	69	72	69	71	837	91	928
25	675.7 Miscellaneous Expenses	175	160	178	176	177	174	179	177	173	180	173	177	2,100	121	2,221
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	973	888	985	977	980	967	994	983	958	995	960	982	11,642	1,034	12,676

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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.	Account No. and Name		(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	1,380	1,324	1,438	1,435	1,414	1,396	1,409	1,411	1,393	1,424	1,373	1,394	16,789	1,301	18,090
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)	345	331	359	359	353	349	352	353	348	356	343	348	4,196	125	4,321
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	23	22	24	24	24	23	24	24	23	24	23	23	282	38	321
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	63	61	66	66	65	64	65	65	64	65	63	64	769	165	934
9	631.8	Contractual Services - Eng.	11	10	11	11	11	11	11	11	11	11	11	11	129	0	129
10	632.8	Contractual Services - Acct.	56	54	59	58	58	57	57	57	57	58	56	57	684	0	684
11	633.8	Contractual Services - Legal	34	32	35	35	35	34	35	35	34	35	34	34	412	0	412
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	87	84	91	91	89	88	89	89	88	90	87	88	1,063	496	1,558
14	641.8	Rental of Real Building/Real Property	50	48	52	52	51	51	51	51	51	52	50	51	611	96	707
15	642.8	Rental of Equipment	2	2	2	2	2	2	2	2	2	2	2	2	28	17	45
16	650.8	Transportation Expense	25	24	26	26	25	25	25	25	25	25	24	25	299	15	314
17	656.8	Insurance - Vehicle	39	37	40	40	39	39	39	39	39	40	38	39	469	0	469
18	657.8	Insurance - General Liability	79	76	83	82	81	80	81	81	80	82	79	80	963	200	1,163
19	658.8	Insurance - Workman's Comp (2)	24	23	25	25	24	24	24	24	24	24	23	24	287	4	291
20	659.8	Insurance - Other	8	8	8	8	8	8	8	8	8	8	8	8	96	0	96
21	660.8	Advertising Expense	9	8	9	9	9	9	9	9	9	9	9	9	104	94	198
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	233	223	242	242	238	235	237	238	235	240	231	235	2,830	0	2,830
23	667.8	Reg. Comm. Exp. - Other	19	18	19	19	19	19	19	19	19	19	19	19	227	0	227
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	390	374	406	405	399	394	398	399	393	402	388	394	4,743	546	5,289
26	**TOTAL WATER ALLOCATED A & G EXPENSES**		2,875	2,759	2,997	2,990	2,945	2,909	2,936	2,939	2,902	2,966	2,860	2,904	34,981	3,095	38,077

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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year 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)
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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	72,517	4,257	(2,405)	74,369	0	565	292	0	0	3,544	4,401	78,770
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)	18,009	576	0	18,585	0	141	73	0	0	0	214	18,799
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	12,335	0	(31)	12,303	0	38	0	0	(955)	0	(917)	11,387
6	616.1-.8	Fuel for Power Production	600	12	0	612	0	0	0	0	0	0	0	612
7	618.1-.8	Chemicals	11,580	226	0	11,806	0	0	0	0	(939)	0	(939)	10,867
8	620.1-.8	Materials & Supplies	9,498	185	(115)	9,568	0	69	95	36	0	0	200	9,769
9	631.1-.8	Contractual Services - Eng.	139	3	(13)	129	0	0	0	0	0	0	0	129
10	632.1-.8	Contractual Services - Acct.	740	14	(71)	684	0	0	0	0	0	0	0	684
11	633.1-.8	Contractual Services - Legal	446	9	(43)	412	0	0	0	0	0	0	0	412
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	6,898	135	(110)	6,922	0	176	320	444	0	0	940	7,861
14	641.1-.8	Rental of Real Building/Real Property	662	13	(63)	611	0	96	0	0	0	0	96	707
15	642.1-.8	Rental of Equipment	39	1	(3)	37	0	14	2	0	0	0	17	54
16	650.1-.8	Transportation Expense	584	11	(56)	540	0	45	0	0	0	0	45	584
17	656.1-.8	Insurance - Vehicle	507	10	(49)	469	0	0	0	0	0	0	0	469
18	657.1-.8	Insurance - General Liability	1,043	20	(100)	963	0	200	0	0	0	0	200	1,163
19	658.1-.8	Insurance - Workman's Comp (2)	1,297	(26)	0	1,271	0	10	0	0	0	0	10	1,281
20	659.1-.8	Insurance - Other	104	2	(10)	96	0	0	0	0	0	0	0	96
21	660.1-.8	Advertising Expense	113	2	(11)	104	0	0	94	0	0	0	94	198
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,873	0	957	2,830	0	0	0	0	0	0	0	2,830
23	667.1-.8	Reg. Comm. Exp. - Other	251	0	(24)	227	0	0	0	0	0	0	0	227
24	670.1-.8	Bad Debt Expense	906	0	(69)	837	0	91	0	0	0	0	91	928
25	675.1-.8	Miscellaneous Expenses	8,440	165	(709)	7,895	0	315	352	0	0	0	667	8,562
26	**TOTAL WATER O & M EXPENSES**		148,581	5,614	(2,925)	151,271	0	1,760	1,229	480	(1,894)	3,544	5,119	156,389

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year 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)
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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	48,346	2,838	(0)	51,184	0	0	0	0	0	2,439	2,439	53,623
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)	12,006	785	0	12,791	0	0	0	0	0	0	0	12,791
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	12,000	0	0	12,000	0	0	0	0	(955)	0	(955)	11,045
6	616.1-.6	Fuel for Power Production	600	12	0	612	0	0	0	0	0	0	0	612
7	618.1-.6	Chemicals	11,580	226	0	11,806	0	0	0	0	(939)	0	(939)	10,867
8	620.1-.6	Materials & Supplies	8,297	162	0	8,459	0	0	0	0	0	0	0	8,459
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	5,747	112	(0)	5,859	0	0	0	444	0	0	444	6,303
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	9	0	0	9	0	0	0	0	0	0	0	9
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)	865	10	0	875	0	0	0	0	0	0	0	875
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	1,032	20	0	1,052	0	0	0	0	0	0	0	1,052
26		**TOTAL WATER DIRECT O & M EXPENSES**	100,482	4,165	1	104,647	0	0	0	444	(1,894)	2,439	989	105,636

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year 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)
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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	6,668	391	(663)	6,396	0	357	0	0	0	305	662	7,058
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)	1,656	(58)	0	1,598	0	89	0	0	0	0	89	1,688
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	23	0	(2)	21	0	0	0	0	0	0	0	21
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	368	7	(35)	340	0	35	0	0	0	0	35	375
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	261	5	(25)	241	0	30	0	0	0	0	30	271
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)	119	(10)	0	109	0	6	0	0	0	0	6	115
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	906	0	(69)	837	0	91	0	0	0	0	91	928
25	675.7	Miscellaneous Expenses	2,273	44	(218)	2,100	0	121	0	0	0	0	121	2,221
26		**TOTAL WATER O & M EXPENSES**	12,274	381	(1,013)	11,642	0	730	0	0	0	305	1,034	12,676

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year 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 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	17,503	1,027	(1,741)	16,789	0	208	292	0	0	800	1,301	18,090
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)	4,346	(151)	0	4,196	0	52	73	0	0	0	125	4,321
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	312	0	(29)	282	0	38	0	0	0	0	38	321
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	833	16	(80)	769	0	34	95	36	0	0	165	934
9	631.8	Contractual Services - Eng.	139	3	(13)	129	0	0	0	0	0	0	0	129
10	632.8	Contractual Services - Acct.	740	14	(71)	684	0	0	0	0	0	0	0	684
11	633.8	Contractual Services - Legal	446	9	(43)	412	0	0	0	0	0	0	0	412
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	1,150	22	(110)	1,063	0	176	320	0	0	0	496	1,558
14	641.8	Rental of Real Building/Real Property	662	13	(63)	611	0	96	0	0	0	0	96	707
15	642.8	Rental of Equipment	30	1	(3)	28	0	14	2	0	0	0	17	45
16	650.8	Transportation Expense	324	6	(31)	299	0	15	0	0	0	0	15	314
17	656.8	Insurance - Vehicle	507	10	(49)	469	0	0	0	0	0	0	0	469
18	657.8	Insurance - General Liability	1,043	20	(100)	963	0	200	0	0	0	0	200	1,163
19	658.8	Insurance - Workman's Comp (2)	313	(26)	0	287	0	4	0	0	0	0	4	291
20	659.8	Insurance - Other	104	2	(10)	96	0	0	0	0	0	0	0	96
21	660.8	Advertising Expense	113	2	(11)	104	0	0	94	0	0	0	94	198
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	1,873	0	957	2,830	0	0	0	0	0	0	0	2,830
23	667.8	Reg. Comm. Exp. - Other	251	0	(24)	227	0	0	0	0	0	0	0	227
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	5,135	100	(492)	4,743	0	194	352	0	0	0	546	5,289
26		TOTAL WATER O & M EXPENSES	35,825	1,069	(1,913)	34,981	0	1,030	1,229	36	0	800	3,095	38,077

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 / Sugar Mill
Docket No.: 950495-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	72,517	78,770	6,253	8.62%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	18,008	18,799	791	4.39%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	12,335	11,387	(948)	(7.69%)
6	616.1-.8	Fuel for Power Production	600	612	12	2.00%
7	618.1-.8	Chemicals	11,580	10,867	(713)	(6.16%)
8	620.1-.8	Materials & Supplies	9,498	9,769	271	2.85%
9	631.1-.8	Contractual Services - Eng.	139	129	(11)	(7.89%)
10	632.1-.8	Contractual Services - Acct.	740	684	(56)	(7.57%)
11	633.1-.8	Contractual Services - Legal	446	412	(34)	(7.62%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	6,897	7,861	964	13.98%
14	641.1-.8	Rental of Real Building/Real Property	662	707	45	6.80%
15	642.1-.8	Rental of Equipment	39	54	14	35.63%
16	650.1-.8	Transportation Expense	584	584	0	0.00%
17	656.1-.8	Insurance - Vehicle	507	469	(39)	(7.69%)
18	657.1-.8	Insurance - General Liability	1,043	1,163	120	11.50%
19	658.1-.8	Insurance - Workman's Comp	1,297	1,281	(16)	(1.23%)
20	659.1-.8	Insurance - Other	104	96	(8)	(7.73%)
21	660.1-.8	Advertising Expense	113	198	85	75.23%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,873	2,830	957	51.10%
23	667.1-.8	Reg. Comm. Exp. - Other	251	227	(24)	(9.55%)
24	670.1-.8	Bad Debt Expense	906	928	21	2.32%
25	675.1-.8	Miscellaneous Expenses	8,440	8,562	122	1.45%
26	**TOTAL WATER O & M EXPENSES**		148,582	156,389	7,806	5.25%
27	**TOTAL (LESS ACCTS 666 & 667)**		146,458	153,332	6,873	4.69%

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 / Volusia / Sugar Mill
Docket No.: 950495-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) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) Difference Amount (3 - 2)	(4) Difference % (4 / 2)
1	601.1-.6	Salaries & Wages - Employees	48,346	53,623	5,277	10.92%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	12,006	12,791	785	6.54%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	12,000	11,045	(955)	(7.96%)
6	616.1-.6	Fuel for Power Production	600	612	12	2.00%
7	618.1-.6	Chemicals	11,580	10,867	(713)	(6.16%)
8	620.1-.6	Materials & Supplies	8,297	8,459	162	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	5,747	6,303	556	9.67%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	9	9	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	865	875	10	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	1,032	1,052	20	1.94%
26	**TOTAL WATER O & M EXPENSES**		100,482	105,636	5,154	5.13%
27	**TOTAL (LESS ACCTS 666 & 667)**		100,482	105,636	5,154	5.13%

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 / Sugar Mill
Docket No.: 950495-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	6,668	7,058	390	5.85%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	1,656	1,688	32	1.93%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	23	21	(2)	(8.64%)
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	368	375	7	1.90%
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	261	271	10	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	119	115	(4)	(3.35%)
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	906	928	21	2.32%
25	675.7	Miscellaneous Expenses	2,273	2,221	(52)	(2.29%)
26	**TOTAL WATER O & M EXPENSES**		12,274	12,676	402	3.28%
27	**TOTAL (LESS ACCTS 666 & 667)**		12,274	12,676	402	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 / Volusia / Sugar Mill
Docket No.: 950495-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	17,503	18,090	587	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	4,346	4,321	(26)	(0.60%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	312	321	9	2.89%
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	833	934	102	12.25%
9	631.8	Contractual Services - Eng.	139	129	(11)	(7.89%)
10	632.8	Contractual Services - Acct.	740	684	(56)	(7.57%)
11	633.8	Contractual Services - Legal	446	412	(34)	(7.62%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	1,150	1,558	408	35.47%
14	641.8	Rental of Real Building/Real Property	662	707	45	6.80%
15	642.8	Rental of Equipment	30	45	14	46.22%
16	650.8	Transportation Expense	324	314	(10)	(3.09%)
17	656.8	Insurance - Vehicle	507	469	(39)	(7.69%)
18	657.8	Insurance - General Liability	1,043	1,163	120	11.50%
19	658.8	Insurance - Workman's Comp	313	291	(22)	(7.03%)
20	659.8	Insurance - Other	104	96	(8)	(7.73%)
21	660.8	Advertising Expense	113	198	85	75.23%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	1,873	2,830	957	51.10%
23	667.8	Reg. Comm. Exp. - Other	251	227	(24)	(9.55%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	5,135	5,289	154	3.00%
26	**TOTAL WATER O & M EXPENSES**		35,825	38,077	2,251	6.28%
27	**TOTAL (LESS ACCTS 666 & 667)**		33,701	35,020	1,318	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule 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 / Volusia / Sugar Mill
Docket No.: 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	13	
51	Marco Island	Docket No. 920655-WS	$106,820	530	
52	GIGA	Docket No. 920199-WS	$677,601	3,362	
53	Lehigh	Docket No. 911188-WS	$67,100	333	
54			854,174	4,238	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	4,938	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	2,144	
58			1,427,241	7,082	
59	Total Projected Rate Case Expense		2,281,415	11,320	
60	Annual Amortization		$570,354	$2,830	
61					
62	Method of Allocation Between Systems				
63	Average Number of Customers		125,152	621	
64	% of Total		100.000000%	0.496197%	
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 / Sugar Mill
Docket No.: 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 / Sugar Mill
Docket No.: 950495-WS
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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year 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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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	5,989	40	2.50%	150	0	150	0.00%	0	150
4	339.1 Other Plant & Misc.	330	25	4.00%	13	0	13	0.00%	0	13
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	15,620	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	43,184	33	3.03%	1,308	0	1,308	22.16%	290	1,018
8	305.2 Collect. & Impound.	42	50	2.00%	1	0	1	22.16%	0	1
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	22.16%	0	0
10	307.2 Wells & Springs	80,057	30	3.33%	2,666	0	2,666	22.16%	591	2,075
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	22.16%	0	0
12	309.2 Supply Mains	46,576	35	2.86%	1,332	0	1,332	22.16%	295	1,037
13	310.2 Power Generation Equpi.	9,401	20	5.00%	470	0	470	0.00%	0	470
14	311.2 Pumping Equipment	167,398	20	5.00%	8,370	0	8,370	22.16%	1,854	6,516
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	1,686	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	14,564	33	3.03%	441	0	441	0.00%	0	441
19	320.3 Water Treatment Equip.	414,537	22	4.55%	18,861	0	18,861	51.90%	9,789	9,072
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	1,488	25	4.00%	60	0	60	0.00%	0	60
22	**TRANSMISSION & DISTRIBUTION**									
23	303.4 Land & Land Rights	8	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	3	33	3.03%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	129,986	37	2.70%	3,510	0	3,510	0.00%	0	3,510
26	331.4 Transmission & Distribution	351,081	43	2.33%	8,180	0	8,180	0.49%	40	8,140
27	333.4 Services	117,861	40	2.50%	2,947	0	2,947	0.00%	0	2,947
28	334.4 Meters & Meter Installation	43,591	20	5.00%	2,180	0	2,180	0.00%	0	2,180
29	335.4 Hydrants	47,847	45	2.22%	1,062	0	1,062	0.00%	0	1,062
30	339.4 Other Plant & Misc.	6,598	25	4.00%	264	0	264	0.00%	0	264
31	**GENERAL PLANT**									
32	303.5 Land & Land Rights	1,774	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	18,085	40	2.50%	452	0	452	0.00%	0	452
34	340.5 Office Furniture & Equipment	11,176	15	6.67%	745	0	745	0.00%	0	745
35	340.51 Computer Equipment	29,751	6	16.67%	4,959	0	4,959	0.00%	0	4,959
36	341.5 Transportation Equipment	17,164	6	16.67%	2,861	0	2,861	0.00%	0	2,861
37	342.5 Stores Equipment	161	18	5.56%	9	0	9	0.00%	0	9
38	343.5 Tools, Shop & Garage	6,229	16	6.25%	389	0	389	0.00%	0	389
39	344.5 Laboratory Equipment	5,649	15	6.67%	377	0	377	0.00%	0	377
40	345.5 Power Operated Equipment	7,134	12	8.33%	594	0	594	0.00%	0	594
41	346.5 Communication Equipment	3,237	10	10.00%	324	0	324	0.00%	0	324
42	347.5 Miscellaneous Equipment	1,455	15	6.67%	97	0	97	0.00%	0	97
43	348.5 Other Tangible Plant	2,740	10	10.00%	274	0	274	0.00%	0	274
44	**INTANGIBLE PLANT**	6,319		2.58%	163	0	163	0.00%	0	163
45	**SUPPLY & PUMPING**	362,276		3.91%	14,147	0	14,147	21.42%	3,030	11,117
46	**WATER TREATMENT PLANT**	432,275		4.48%	19,362	0	19,362	50.56%	9,789	9,573
47	**TRANSMISSION & DISTRIBUTION**	696,974		2.60%	18,143	0	18,143	0.22%	40	18,103
48	**GENERAL PLANT**	104,556		10.60%	11,081	0	11,081	0.00%	0	11,081
49	**TOTAL DEPRECIATION EXPENSE**	1,602,402		3.93%	62,896	0	62,896	20.44%	12,859	50,037
50	**LESS: AMORTIZATION OF CIAC**				(26,135)	0	(26,135)		(3,788)	(22,347)
51	**NET DEPRECIATION EXPENSE - WATER**				36,761	0	36,761		9,071	27,690

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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year 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	122,670	4.08%	5,013	0	5,013	0.00%	0	5,013
2	Line/Main Extension Fees	1,735	2.34%	41	0	41	0.00%	0	41
3	Meter Installation Fees	33,330	5.00%	1,667	0	1,667	0.00%	0	1,667
4	Contributed Lines	61,587	2.34%	1,441	0	1,441	0.22%	3	1,438
5	Contributed Property Other Than Lines	504,855	3.50%	17,670	0	17,670	21.42%	3,785	13,885
6	Service Installation Fees	12,104	2.50%	303	0	303	0.00%	0	303
7	**TOTAL WATER CIAC AMORT. EXP.**	736,481		26,135	0	26,135		3,788	22,347

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year 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	43,184	1,308	3.03%
3	305.2 Collecting & Impounding reservoirs	42	1	2.38%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	80,057	2,666	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	46,576	1,332	2.86%
8	310.2 Power Generation Equipment	9,401	470	5.00%
9	311.2 Pumping Equipment	167,398	8,370	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	14,564	441	3.03%
12	320.3 Water Treatment Equipment	414,537	18,861	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	1,488	60	4.03%
15	330.4 Distribution Reservoirs	129,986	3,510	2.70%
16	**COMPOSITE RATE**	907,233	37,019	4.08%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	3	0	0.00%
19	331.4 Transmission & Distribution	351,081	8,180	2.33%
20	335.4 Hydrants	47,847	1,062	2.22%
21	339.4 Other Plant & Miscellaneous	6,598	264	4.00%
22	**COMPOSITE RATE**	405,528	9,506	2.34%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	43,591	2,180	5.00%
25	**COMPOSITE RATE**	43,591	2,180	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	117,861	2,947	2.50%
28	**COMPOSITE RATE**	117,861	2,947	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	907,233	37,019	4.08%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	405,528	9,506	2.34%
32	Meter Installation Fees (Line 25)	43,591	2,180	5.00%
33	Service Installation Fees (Line 28)	117,861	2,947	2.50%
34	**COMPOSITE RATE**	1,474,213	51,652	3.50%

(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 / Volusia / Sugar Mill
Docket No.: 950495-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%)**	3,350	0	3,350	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	5,950	352	6,302	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	5,950	352	6,302		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	12,200	0	12,200		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	12,200	0	12,200		
10	Non-used & Useful Percent			18.20%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(2,220)	(2,220)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	12,200	(2,220)	9,980		
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)**	21,499	(1,868)	19,631		B-1(W)1/3.2/3

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

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
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	74,441	0	74,441	B-4(W)
3	Less:				
4	O & M Expenses	151,271	5,119	156,389	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	27,690	0	27,690	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	21,499	(1,868)	19,631	B-15(W)
8	Pre-Tax Operating Expenses	200,460	3,251	203,711	
9	**PRE-TAX OPERATING INCOME**	(126,019)	(3,251)	(129,270)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(126,019)	(3,251)	(129,270)	
12	Less:				
13	Interest Expense:				
14	Rate Base	437,168	(330)	436,838	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	23,126	(17)	23,109	C-3
17	Net Taxable Income (L11 - L16)	(149,145)	(3,234)	(152,379)	
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)	(57,533)	(1,247)	(58,780)	
20	Less:				
21	Parent Debt Adjustment	2,443	0	2,443	C-1(W)
22	Investment Tax Credit	347	0	347	C-7(W)
23	**TOTAL INCOME TAXES**	(60,322)	(1,247)	(61,570)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year 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 (%)	20.44%	0.00%	20.44%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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	7,173,069	0	7,173,069	A-5 (W)
2	Utility Land & Land Rights	6,415	0	6,415	A-5 (W)
3	Non-Used and Useful	(1,428,644)	0	(1,428,644)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(1,892,610)	198,059	(1,694,551)	A-9 (W)
6	CIAC	(3,537,110)	0	(3,537,110)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	603,915	0	603,915	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	(16,833)	0	(16,833)	Vol. II
13	Deferred Taxes	175,233	0	175,233	C-7 (W)
14	Working Capital Allowance	97,512	0	97,512	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	1,180,948	198,059	1,379,007	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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. N/A	0	0	
29				
30	2. N/A	0	0	
31				
32	3. N/A	0	0	
33				
34	4. N/A	0	0	
35				
36	5. Accum Depreciation reduction related to NU&U Mains	198,059	198,059	
37				
38		198,059	198,059	
39	**F. CIAC:**			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	**SUBTOTAL**	198,059	198,059	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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**	198,059	198,059	

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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**		6,563,331
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		85,382
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		85,382
15	**12/31/92 Balance**		6,648,713
16			
17			
18	1993 Additions		43,382
19	1993 Retirements		500
20	1993 Adjustments	General Plant Allocation True-up	41,704
21	1993 Net Additions		84,586
22	**12/31/93 Balance**		6,733,299
23			
24			
25	1994 Additions		244,671
26	1994 Retirements		10,031
27	1994 Adjustments		0
28	1994 Net Additions		234,640
29	**12/31/94 Balance**		6,967,939
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(2,711)
32	1995 Additions		93,425
33	1995 Retirements		4,427
34	1995 Adjustments		0
35	1995 Net Additions		88,997
36	**12/31/95 Balance**		7,054,225
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(25,312)
39	1996 Additions		789,850
40	1996 Retirements		286
41	1996 Adjustments		0
42	1996 Net Additions		789,564
43	**12/31/96 Balance**		7,818,477

(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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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	149	0	0	0	149	0	149	149	0	149
4	339.1 Other Plant & Miscellaneous	977	0	0	0	977	0	977	977	0	977
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	246,538	0	0	0	246,538	0	246,538	246,538	0	246,538
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	304,841	0	0	0	304,841	0	304,841	304,841	0	304,841
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	704,343	0	0	0	704,343	0	704,343	704,343	0	704,343
13	310.2 Power Generation Equipment	61,509	0	0	0	61,509	0	61,509	61,509	0	61,509
14	311.2 Pumping Equipment	445,663	0	0	0	445,663	0	445,663	445,663	0	445,663
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	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	185,173	0	0	0	185,173	0	185,173	185,173	0	185,173
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	10,761	0	10,761	10,761	0	10,761	5,380	0	5,380
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	147,667	715,903	0	715,903	863,570	0	863,570	257,806	0	257,806
26	331.4 Transmission & Distribution	4,197,192	0	0	0	4,197,192	0	4,197,192	4,197,192	0	4,197,192
27	333.4 Services	47,761	10,043	0	10,043	57,804	0	57,804	52,782	0	52,782
28	334.4 Meters & Meter Installation	286,742	18,843	0	18,843	305,585	0	305,585	296,164	0	296,164
29	335.4 Hydrants	12,369	0	0	0	12,369	0	12,369	12,369	0	12,369
30	339.4 Other Plant & Miscellaneous	30,446	0	0	0	30,446	0	30,446	30,446	0	30,446
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	6,415	0	0	0	6,415	0	6,415	6,415	0	6,415
33	304.5 Structures & Improvements	65,229	551	(286)	265	65,494	0	65,494	65,409	0	65,409
34	340.5 Office Furniture & Equipment	40,422	0	0	0	40,422	0	40,422	40,422	0	40,422
35	340.51 Computer Equipment	95,236	20,428	0	20,428	115,664	0	115,664	107,601	0	107,601
36	341.5 Transportation Equipment	60,415	2,745	0	2,745	63,160	0	63,160	62,076	0	62,076
37	342.5 Stores Equipment	582	0	0	0	582	0	582	582	0	582
38	343.5 Tools, Shop & Garage Equipment	22,030	827	0	827	22,857	0	22,857	22,530	0	22,530
39	344.5 Laboratory Equipment	20,038	649	0	649	20,687	0	20,687	20,431	0	20,431
40	345.5 Power Operated Equipment	20,295	9,100	0	9,100	29,395	0	29,395	25,804	0	25,804
41	346.5 Communication Equipment	11,708	0	0	0	11,708	0	11,708	11,708	0	11,708
42	347.5 Miscellaneous Equipment	5,264	0	0	0	5,264	0	5,264	5,264	0	5,264
43	348.5 Other Tangible Plant	9,909	0	0	0	9,909	0	9,909	9,909	0	9,909
44	**INTANGIBLE PLANT**	1,126	0	0	0	1,126	0	1,126	1,126	0	1,126
45	**SUPPLY & PUMPING**	1,762,894	0	0	0	1,762,894	0	1,762,894	1,762,894	0	1,762,894
46	**WATER TREATMENT PLANT**	185,173	10,761	0	10,761	195,933	0	195,933	190,553	0	190,553
47	**TRANSMISSION & DISTRIBUTION**	4,722,177	744,789	0	744,789	5,466,966	0	5,466,966	4,846,759	0	4,846,759
48	**GENERAL PLANT**	357,544	34,300	(286)	34,014	391,558	0	391,558	378,152	0	378,152
49	**TOTAL PLANT IN SERVICE**	7,028,914	789,850	(286)	789,564	7,818,477	0	7,818,477	7,179,484	0	7,179,484
50	**LAND & LAND RIGHTS**	6,415	0	0	0	6,415	0	6,415	6,415	0	6,415
51	**TOTAL PIS LESS LAND**	7,022,498	789,850	(286)	789,564	7,812,062	0	7,812,062	7,173,069	0	7,173,069

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Avg [ ] 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	149	149	149	149	149	149	149	149	149	149	149	149	149	0	149
4	339.1 Other Plant & Miscellaneous	977	977	977	977	977	977	977	977	977	977	977	977	977	0	977
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	246,538	246,538	246,538	246,538	246,538	246,538	246,538	246,538	246,538	246,538	246,538	246,538	246,538	0	246,538
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	304,841	304,841	304,841	304,841	304,841	304,841	304,841	304,841	304,841	304,841	304,841	304,841	304,841	0	304,841
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	704,343	704,343	704,343	704,343	704,343	704,343	704,343	704,343	704,343	704,343	704,343	704,343	704,343	0	704,343
13	310.2 Power Generation Equipment	61,509	61,509	61,509	61,509	61,509	61,509	61,509	61,509	61,509	61,509	61,509	61,509	61,509	0	61,509
14	311.2 Pumping Equipment	445,663	445,663	445,663	445,663	445,663	445,663	445,663	445,663	445,663	445,663	445,663	445,663	445,663	0	445,663
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	185,173	185,173	185,173	185,173	185,173	185,173	185,173	185,173	185,173	185,173	185,173	185,173	185,173	0	185,173
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	997	1,793	2,590	3,387	4,183	5,381	6,277	7,174	8,071	8,967	9,864	10,761	10,761	5,380
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	147,667	147,667	147,667	147,667	147,667	147,667	147,667	147,667	147,667	147,667	147,667	863,570	863,570	715,903	257,806
26	331.4 Transmission & Distribution	4,197,192	4,197,192	4,197,192	4,197,192	4,197,192	4,197,192	4,197,192	4,197,192	4,197,192	4,197,192	4,197,192	4,197,192	4,197,192	0	4,197,192
27	333.4 Services	47,751	48,597	49,434	50,271	51,108	51,945	52,782	53,619	54,456	55,293	56,130	56,967	57,804	10,043	52,782
28	334.4 Meters & Meter Installation	286,742	288,312	289,883	291,453	293,023	294,593	296,164	297,734	299,304	300,875	302,445	304,015	305,585	18,843	296,164
29	335.4 Hydrants	12,369	12,369	12,369	12,369	12,369	12,369	12,369	12,369	12,369	12,369	12,369	12,369	12,369	0	12,369
30	339.4 Other Plant & Miscellaneous	30,446	30,446	30,446	30,446	30,446	30,446	30,446	30,446	30,446	30,446	30,446	30,446	30,446	0	30,446
31	GENERAL PLANT															
32	303.5 Land & Land Rights	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	0	6,415
33	304.5 Structures & Improvements	65,229	65,448	65,465	65,510	65,519	65,526	65,295	65,904	65,313	65,358	65,402	65,449	65,494	265	65,409
34	340.5 Office Furniture & Equipment	40,422	40,422	40,422	40,422	40,422	40,422	40,422	40,422	40,422	40,422	40,422	40,422	40,422	0	40,422
35	340.51 Computer Equipment	95,236	103,340	103,965	105,636	105,969	106,302	106,285	108,618	108,951	110,622	112,236	113,983	115,664	20,428	107,601
36	341.5 Transportation Equipment	60,415	61,504	61,588	61,812	61,857	61,902	62,168	62,213	62,258	62,482	62,699	62,935	63,160	2,745	62,076
37	342.5 Stores Equipment	582	582	582	582	582	582	582	582	582	582	582	582	582	0	582
38	343.5 Tools, Shop & Garage Equipment	22,030	22,358	22,393	22,451	22,464	22,478	22,558	22,571	22,595	22,653	22,718	22,789	22,857	827	22,530
39	344.5 Laboratory Equipment	20,038	20,296	20,316	20,369	20,379	20,390	20,453	20,463	20,474	20,527	20,578	20,634	20,687	649	20,431
40	345.5 Power Operated Equipment	20,295	23,905	24,184	24,928	25,076	25,225	26,108	26,257	26,405	27,149	27,868	28,651	29,395	9,100	25,804
41	346.5 Communication Equipment	11,708	11,708	11,708	11,708	11,708	11,708	11,708	11,708	11,708	11,708	11,708	11,708	11,708	0	11,708
42	347.5 Miscellaneous Equipment	5,264	5,264	5,264	5,264	5,264	5,264	5,264	5,264	5,264	5,264	5,264	5,264	5,264	0	5,264
43	348.5 Other Tangible Plant	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	0	9,909
44	INTANGIBLE PLANT	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	0	1,126
45	SUPPLY & PUMPING	1,762,894	1,762,894	1,762,894	1,762,894	1,762,894	1,762,894	1,762,894	1,762,894	1,762,894	1,762,894	1,762,894	1,762,894	1,762,894	0	1,762,894
46	WATER TREATMENT PLANT	185,173	186,069	186,966	187,863	188,760	189,656	190,553	191,450	192,347	193,243	194,140	195,037	195,933	10,761	190,553
47	TRANSMISSION & DISTRIBUTION	4,722,177	4,724,584	4,726,991	4,729,398	4,731,805	4,734,212	4,736,620	4,739,027	4,741,435	4,743,842	4,746,249	5,464,559	5,466,966	744,789	4,846,759
48	GENERAL PLANT	357,544	371,151	372,200	375,006	375,565	376,124	379,168	379,729	380,287	383,092	385,802	388,752	391,558	34,014	378,152
49	TOTAL PLANT IN SERVICE	7,026,914	7,045,824	7,050,177	7,056,287	7,060,150	7,064,013	7,070,362	7,074,225	7,078,088	7,084,198	7,090,211	7,812,368	7,818,477	789,564	7,179,484
50	LAND & LAND RIGHTS	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	0	6,415
51	TOTAL PIS LESS LAND	7,020,499	7,039,409	7,043,762	7,049,872	7,053,734	7,057,597	7,063,947	7,067,810	7,071,673	7,077,782	7,083,796	7,805,952	7,812,062	789,564	7,173,069

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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	897	897	897	897	897	897	897	897	897	897	897	897	10,761	5,380
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	715,903	0	715,903	110,139
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	837	837	837	837	837	837	837	837	837	837	837	837	10,043	5,022
28	334.4 Meters & Meter Installation	1,570	1,570	1,570	1,570	1,570	1,571	1,570	1,570	1,570	1,570	1,570	1,570	18,843	9,422
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	219	17	45	9	9	(239)	9	9	45	44	47	45	265	180
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	8,104	625	1,671	333	333	1,984	333	333	1,671	1,614	1,757	1,671	20,428	12,366
36	341.5 Transportation Equipment	1,089	84	225	45	45	267	45	45	225	217	236	225	2,745	1,661
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	328	25	68	13	13	80	13	13	68	65	71	68	827	501
39	344.5 Laboratory Equipment	257	20	53	11	11	63	11	11	53	51	56	53	649	393
40	345.5 Power Operated Equipment	3,610	278	744	148	148	884	148	148	744	719	783	744	9,100	5,508
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**	897	897	897	897	897	897	897	897	897	897	897	897	10,761	5,380
47	**TRANSMISSION & DISTRIBUTION**	2,407	2,407	2,407	2,407	2,407	2,408	2,407	2,407	2,407	2,407	718,310	2,407	744,789	124,583
48	**GENERAL PLANT**	13,607	1,050	2,806	559	559	3,044	559	559	2,806	2,710	2,950	2,806	34,014	20,609
49	**TOTAL NET ADDITIONS**	16,911	4,353	6,110	3,863	3,863	6,350	3,863	3,863	6,110	6,013	722,157	6,110	789,564	150,572
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	16,911	4,353	6,110	3,863	3,863	6,350	3,863	3,863	6,110	6,013	722,157	6,110	789,564	150,572

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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	897	897	897	897	897	897	897	897	897	897	897	897	10,761	5,380
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	715,903	0	715,903	110,139
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	837	837	837	837	837	837	837	837	837	837	837	837	10,043	5,022
28	334.4 Meters & Meter Installation	1,570	1,570	1,570	1,570	1,570	1,571	1,570	1,570	1,570	1,570	1,570	1,570	18,843	9,422
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	219	17	45	9	9	54	9	9	45	44	47	45	551	334
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	8,104	625	1,671	333	333	1,984	333	333	1,671	1,614	1,757	1,671	20,428	12,366
36	341.5 Transportation Equipment	1,089	84	225	45	45	267	45	45	225	217	236	225	2,745	1,661
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	328	25	68	13	13	80	13	13	68	65	71	68	827	501
39	344.5 Laboratory Equipment	257	20	53	11	11	63	11	11	53	51	56	53	649	393
40	345.5 Power Operated Equipment	3,610	278	744	148	148	884	148	148	744	719	783	744	9,100	5,508
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**	897	897	897	897	897	897	897	897	897	897	897	897	10,761	5,380
47	**TRANSMISSION & DISTRIBUTION**	2,407	2,407	2,407	2,407	2,407	2,408	2,407	2,407	2,407	2,407	718,310	2,407	744,789	124,583
48	**GENERAL PLANT**	13,607	1,050	2,806	559	559	3,331	559	559	2,806	2,710	2,950	2,806	34,300	20,763
49	**TOTAL GROSS ADDITIONS**	16,911	4,353	6,110	3,863	3,863	6,636	3,863	3,863	6,110	6,013	722,157	6,110	789,850	150,726
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	16,911	4,353	6,110	3,863	3,863	6,636	3,863	3,863	6,110	6,013	722,157	6,110	789,850	150,726

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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	286	0	0	0	0	0	0	286	154
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	286	0	0	0	0	0	0	286	154
49	**TOTAL RETIREMENTS**	0	0	0	0	0	286	0	0	0	0	0	0	286	154
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	286	0	0	0	0	0	0	286	154

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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	149	0.00%	0
4	339.1 Other Plant & Miscellaneous	977	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	246,538	28.54%	70,362
8	305.2 Collecting & Impounding reservoirs	0	28.54%	0
9	306.2 Lake, River & Other Intakes	0	28.54%	0
10	307.2 Wells & Springs	304,841	28.54%	87,002
11	308.2 Infiltration Galleries & Tunnels	0	28.54%	0
12	309.2 Supply Mains	704,343	28.54%	201,019
13	310.2 Power Generation Equipment	61,509	0.00%	0
14	311.2 Pumping Equipment	445,663	28.54%	127,192
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	185,173	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	5,380	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	257,806	0.00%	0
26	331.4 Transmission & Distribution	4,197,192	66.61%	2,795,894
27	333.4 Services	52,782	0.00%	0
28	334.4 Meters & Meter Installation	296,164	0.00%	0
29	335.4 Hydrants	12,369	0.00%	0
30	339.4 Other Plant & Miscellaneous	30,446	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	6,415	0.00%	0
33	304.5 Structures & Improvements	65,409	0.00%	0
34	340.5 Office Furniture & Equipment	40,422	0.00%	0
35	340.51 Computer Equipment	107,601	0.00%	0
36	341.5 Transportation Equipment	62,076	0.00%	0
37	342.5 Stores Equipment	582	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	22,530	0.00%	0
39	344.5 Laboratory Equipment	20,431	0.00%	0
40	345.5 Power Operated Equipment	25,804	0.00%	0
41	346.5 Communication Equipment	11,708	0.00%	0
42	347.5 Miscellaneous Equipment	5,264	0.00%	0
43	348.5 Other Tangible Plant	9,909	0.00%	0
44	**INTANGIBLE PLANT**	1,126	0.00%	0
45	**SUPPLY & PUMPING**	1,762,894	27.54%	485,575
46	**WATER TREATMENT PLANT**	190,553	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	4,846,759	57.69%	2,795,894
48	**GENERAL PLANT**	376,152	0.00%	0
49	**TOTAL PLANT IN SERVICE**	7,179,484	45.71%	3,281,469
50	**LAND & LAND RIGHTS**	6,415	0.00%	0
51	**TOTAL PIS LESS LAND**	7,173,069	45.75%	3,281,469

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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	3,281,469	0	3,281,469	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(698,737)	0	(698,737)	A-9 (W)
4	CIAC	(1,374,082)	0	(1,374,082)	A-12 (W)
5	Accumulated Amort. of CIAC	219,994	0	219,994	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	1,428,644	0	1,428,644	

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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**		1,004,142
10	Utility Adjustment to ordered balance (1)		(14,433)
11	1992 Additions		164,917
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		164,917
15	**12/31/92 Balance**		1,154,626
16			
17			
18	1993 Additions		186,521
19	1993 Retirements		500
20	1993 Adjustments	General Plant Allocation True-up	34,125
21	1993 Net Additions		200,146
22	**12/31/93 Balance**		1,354,772
23			
24			
25	1994 Additions		216,805
26	1994 Retirements		10,031
27	1994 Adjustments		0
28	1994 Net Additions		206,774
29	12/31/94 Balance		1,561,546
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(1,202)
32	1995 Additions		226,963
33	1995 Retirements		4,427
34	1995 Adjustments		0
35	1995 Net Additions		222,536
36	12/31/95 Balance		1,782,879
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(7,246)
39	1996 Additions		234,264
40	1996 Retirements		286
41	1996 Adjustments		(198,059)
42	1996 Net Additions		35,919
43	12/31/96 Balance		1,811,552

(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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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	21	4	25	0	25	23	0	23
4	339.1 Other Plant & Miscellaneous	187	39	226	0	226	207	0	207
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	65,220	7,470	72,690	0	72,690	68,955	0	68,955
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	61,577	10,151	71,728	0	71,728	66,652	0	66,652
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	223,910	20,144	244,054	0	244,054	233,982	0	233,982
13	310.2 Power Generation Equipment	9,994	3,075	13,069	0	13,069	11,532	0	11,532
14	311.2 Pumping Equipment	96,046	22,283	118,329	0	118,329	107,187	0	107,187
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	55,089	8,425	63,514	0	63,514	59,302	0	59,302
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	215	215	0	215	107	0	107
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	13,865	6,961	20,826	0	20,826	17,346	0	17,346
26	331.4 Transmission & Distribution	993,833	97,795	1,091,628	(198,059)	893,569	1,042,730	(198,059)	844,671
27	333.4 Services	3,240	1,320	4,560	0	4,560	3,900	0	3,900
28	334.4 Meters & Meter Installation	70,620	14,808	85,428	0	85,428	78,024	0	78,024
29	335.4 Hydrants	883	275	1,158	0	1,158	1,020	0	1,020
30	339.4 Other Plant & Miscellaneous	10,832	1,218	12,050	0	12,050	11,441	0	11,441
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	14,743	1,349	16,092	0	16,092	15,407	0	15,407
34	340.5 Office Furniture & Equipment	18,631	2,696	21,327	0	21,327	19,978	0	19,978
35	340.51 Computer Equipment	43,735	17,937	61,672	0	61,672	52,704	0	52,704
36	341.5 Transportation Equipment	44,627	10,348	54,975	0	54,975	49,801	0	49,801
37	342.5 Stores Equipment	197	32	229	0	229	213	0	213
38	343.5 Tools, Shop & Garage Equipment	11,400	1,408	12,808	0	12,808	12,104	0	12,104
39	344.5 Laboratory Equipment	2,964	1,363	4,327	0	4,327	3,645	0	3,645
40	345.5 Power Operated Equipment	20,710	2,149	22,859	0	22,859	21,784	0	21,784
41	346.5 Communication Equipment	5,474	1,171	6,645	0	6,645	6,060	0	6,060
42	347.5 Miscellaneous Equipment	1,324	351	1,675	0	1,675	1,499	0	1,499
43	348.5 Other Tangible Plant	6,510	991	7,501	0	7,501	7,005	0	7,005
44	**INTANGIBLE PLANT**	208	43	251	0	251	230	0	230
45	**SUPPLY & PUMPING**	456,747	63,123	519,870	0	519,870	488,308	0	488,308
46	**WATER TREATMENT PLANT**	55,089	8,640	63,729	0	63,729	59,409	0	59,409
47	**TRANSMISSION & DISTRIBUTION**	1,093,273	122,377	1,215,650	(198,059)	1,017,591	1,154,461	(198,059)	956,402
48	**GENERAL PLANT**	170,316	39,795	210,111	0	210,111	190,202	0	190,202
49	**TOTAL ACCUMULATED DEPRECIATION**	1,775,633	233,978	2,009,611	(198,059)	1,811,552	1,892,610	(198,059)	1,694,551

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 / Citrus / Sugarmill Woods
Docket No.. 950495-WS
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	21	21	21	21	21	21	25	25	25	25	25	25	25	4	23
4	339.1 Other Plant & Miscellaneous	187	190	193	196	199	202	208	211	214	217	220	223	226	39	207
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	65,220	65,843	66,466	67,089	67,712	68,335	68,952	69,575	70,198	70,821	71,444	72,067	72,690	7,470	68,955
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	61,577	62,423	63,269	64,115	64,961	65,807	66,652	67,498	68,344	69,190	70,036	70,882	71,728	10,151	66,652
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	223,910	225,589	227,268	228,947	230,626	232,305	233,980	235,659	237,338	239,017	240,696	242,375	244,054	20,144	233,982
13	310.2 Power Generation Equipment	9,994	10,250	10,506	10,762	11,018	11,274	11,533	11,789	12,045	12,301	12,557	12,813	13,069	3,075	11,532
14	311.2 Pumping Equipment	96,046	97,903	99,760	101,617	103,474	105,331	107,187	109,044	110,901	112,758	114,615	116,472	118,329	22,283	107,187
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	55,089	55,791	56,493	57,195	57,897	58,599	59,302	60,004	60,706	61,408	62,110	62,812	63,514	8,425	59,302
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	18	36	54	72	90	107	125	143	161	179	197	215	215	107
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	13,865	14,445	15,025	15,605	16,185	16,765	17,346	17,926	18,506	19,086	19,666	20,246	20,826	6,961	17,346
26	331.4 Transmission & Distribution	993,833	1,001,983	1,010,133	1,018,283	1,026,433	1,034,583	1,042,728	1,050,878	1,059,028	1,067,178	1,075,328	1,083,478	1,091,628	97,795	1,042,730
27	333.4 Services	3,240	3,350	3,460	3,570	3,680	3,790	3,900	4,010	4,120	4,230	4,340	4,450	4,560	1,320	3,900
28	334.4 Meters & Meter Installation	70,620	71,854	73,088	74,322	75,556	76,790	78,024	79,258	80,492	81,726	82,960	84,194	85,428	14,808	78,024
29	335.4 Hydrants	883	906	929	952	975	998	1,020	1,043	1,066	1,089	1,112	1,135	1,158	275	1,020
30	339.4 Other Plant & Miscellaneous	10,832	10,934	11,036	11,138	11,240	11,342	11,438	11,540	11,642	11,744	11,846	11,948	12,050	1,218	11,441
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	14,743	14,879	15,015	15,151	15,287	15,423	15,276	15,412	15,548	15,684	15,820	15,956	16,092	1,349	15,407
34	340.5 Office Furniture & Equipment	18,631	18,856	19,081	19,306	19,531	19,756	19,977	20,202	20,427	20,652	20,877	21,102	21,327	2,696	19,978
35	340.51 Computer Equipment	43,735	45,230	46,725	48,220	49,715	51,210	52,702	54,197	55,692	57,187	58,682	60,177	61,672	17,937	52,704
36	341.5 Transportation Equipment	44,827	45,489	46,351	47,213	48,075	48,937	49,803	50,665	51,527	52,389	53,251	54,113	54,975	10,348	49,801
37	342.5 Stores Equipment	197	200	203	206	209	212	211	214	217	220	223	226	229	32	213
38	343.5 Tools, Shop & Garage Equipment	11,400	11,517	11,634	11,751	11,868	11,985	12,106	12,223	12,340	12,457	12,574	12,691	12,808	1,408	12,104
39	344.5 Laboratory Equipment	2,964	3,078	3,192	3,306	3,420	3,534	3,643	3,757	3,871	3,985	4,099	4,213	4,327	1,363	3,645
40	345.5 Power Operated Equipment	20,710	20,889	21,068	21,247	21,426	21,605	21,785	21,964	22,143	22,322	22,501	22,680	22,859	2,149	21,784
41	346.5 Communication Equipment	5,474	5,572	5,670	5,768	5,866	5,964	6,057	6,155	6,253	6,351	6,449	6,547	6,645	1,171	6,060
42	347.5 Miscellaneous Equipment	1,324	1,353	1,382	1,411	1,440	1,469	1,501	1,530	1,559	1,588	1,617	1,646	1,675	351	1,499
43	348.5 Other Tangible Plant	6,510	6,593	6,676	6,759	6,842	6,925	7,003	7,086	7,169	7,252	7,335	7,418	7,501	991	7,005
44	**INTANGIBLE PLANT**	208	211	214	217	220	223	233	236	239	242	245	248	251	43	230
45	**SUPPLY & PUMPING**	456,747	462,008	467,269	472,530	477,791	483,052	488,304	493,565	498,826	504,087	509,348	514,609	519,870	63,123	488,308
46	**WATER TREATMENT PLANT**	55,089	55,809	56,529	57,249	57,969	58,689	59,409	60,129	60,849	61,569	62,289	63,009	63,729	8,640	59,409
47	**TRANSMISSION & DISTRIBUTION**	1,093,273	1,103,472	1,113,671	1,123,870	1,134,069	1,144,268	1,154,456	1,164,655	1,174,854	1,185,053	1,195,252	1,205,451	1,215,650	122,377	1,154,461
48	**GENERAL PLANT**	170,316	173,657	176,998	180,339	183,680	187,021	190,065	193,406	196,747	200,088	203,429	206,770	210,111	39,795	190,202
49	**TOTAL WATER ACCUM. DEPR.**	1,775,633	1,795,157	1,814,681	1,834,205	1,853,729	1,873,253	1,892,467	1,911,991	1,931,515	1,951,039	1,970,563	1,990,087	2,009,611	233,978	1,892,610

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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	4	0	0	0	0	0	0	4	2
4	339.1 Other Plant & Miscellaneous	3	3	3	3	3	6	3	3	3	3	3	3	39	20
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	623	623	623	623	623	617	623	623	623	623	623	623	7,470	3,735
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	846	846	846	846	846	845	846	846	846	846	846	846	10,151	5,075
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	1,679	1,679	1,679	1,679	1,679	1,675	1,679	1,679	1,679	1,679	1,679	1,679	20,144	10,072
13	310.2 Power Generation Equipment	256	256	256	256	256	259	256	256	256	256	256	256	3,075	1,538
14	311.2 Pumping Equipment	1,857	1,857	1,857	1,857	1,857	1,856	1,857	1,857	1,857	1,857	1,857	1,857	22,283	11,141
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	702	702	702	702	702	703	702	702	702	702	702	702	8,425	4,213
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	18	18	18	18	18	17	18	18	18	18	18	18	215	107
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	580	580	580	580	580	581	580	580	580	580	580	580	6,961	3,481
26	331.4 Transmission & Distribution	8,150	8,150	8,150	8,150	8,150	8,145	8,150	8,150	8,150	8,150	8,150	8,150	97,795	48,897
27	333.4 Services	110	110	110	110	110	110	110	110	110	110	110	110	1,320	660
28	334.4 Meters & Meter Installation	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	14,808	7,404
29	335.4 Hydrants	23	23	23	23	23	22	23	23	23	23	23	23	275	137
30	339.4 Other Plant & Miscellaneous	102	102	102	102	102	96	102	102	102	102	102	102	1,218	609
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	136	136	136	136	136	(147)	136	136	136	136	136	136	1,349	664
34	340.5 Office Furniture & Equipment	225	225	225	225	225	221	225	225	225	225	225	225	2,696	1,348
35	340.51 Computer Equipment	1,495	1,495	1,495	1,495	1,495	1,492	1,495	1,495	1,495	1,495	1,495	1,495	17,937	8,968
36	341.5 Transportation Equipment	862	862	862	862	862	866	862	862	862	862	862	862	10,348	5,174
37	342.5 Stores Equipment	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
38	343.5 Tools, Shop & Garage Equipment	117	117	117	117	117	121	117	117	117	117	117	117	1,408	704
39	344.5 Laboratory Equipment	114	114	114	114	114	109	114	114	114	114	114	114	1,363	681
40	345.5 Power Operated Equipment	179	179	179	179	179	180	179	179	179	179	179	179	2,149	1,075
41	346.5 Communication Equipment	98	98	98	98	98	93	98	98	98	98	98	98	1,171	585
42	347.5 Miscellaneous Equipment	29	29	29	29	29	32	29	29	29	29	29	29	351	176
43	348.5 Other Tangible Plant	83	83	83	83	83	78	83	83	83	83	83	83	991	495
44	**INTANGIBLE PLANT**	3	3	3	3	3	10	3	3	3	3	3	3	43	22
45	**SUPPLY & PUMPING**	5,261	5,261	5,261	5,261	5,261	5,252	5,261	5,261	5,261	5,261	5,261	5,261	63,123	31,561
46	**WATER TREATMENT PLANT**	720	720	720	720	720	720	720	720	720	720	720	720	8,640	4,320
47	**TRANSMISSION & DISTRIBUTION**	10,199	10,199	10,199	10,199	10,199	10,188	10,199	10,199	10,199	10,199	10,199	10,199	122,377	61,188
48	**GENERAL PLANT**	3,341	3,341	3,341	3,341	3,341	3,044	3,341	3,341	3,341	3,341	3,341	3,341	39,795	19,886
49	**TOTAL NET ADDITIONS**	19,524	19,524	19,524	19,524	19,524	19,214	19,524	19,524	19,524	19,524	19,524	19,524	233,978	116,977

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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	4	0	0	0	0	0	0	4	2
4	339.1 Other Plant & Miscellaneous	3	3	3	3	3	6	3	3	3	3	3	3	39	20
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	623	623	623	623	623	617	623	623	623	623	623	623	7,470	3,735
8	306.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	846	846	846	846	846	845	846	846	846	846	846	846	10,151	5,075
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	1,679	1,679	1,679	1,679	1,679	1,675	1,679	1,679	1,679	1,679	1,679	1,679	20,144	10,072
13	310.2 Power Generation Equipment	256	256	256	256	256	259	256	256	256	256	256	256	3,075	1,538
14	311.2 Pumping Equipment	1,857	1,857	1,857	1,857	1,857	1,856	1,857	1,857	1,857	1,857	1,857	1,857	22,283	11,141
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	702	702	702	702	702	703	702	702	702	702	702	702	8,425	4,213
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	18	18	18	18	18	17	18	18	18	18	18	18	215	107
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	580	580	580	580	580	581	580	580	580	580	580	580	6,961	3,481
26	331.4 Transmission & Distribution	8,150	8,150	8,150	8,150	8,150	8,145	8,150	8,150	8,150	8,150	8,150	8,150	97,795	48,897
27	333.4 Services	110	110	110	110	110	110	110	110	110	110	110	110	1,320	660
28	334.4 Meters & Meter Installation	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	14,808	7,404
29	335.4 Hydrants	23	23	23	23	23	22	23	23	23	23	23	23	275	137
30	339.4 Other Plant & Miscellaneous	102	102	102	102	102	96	102	102	102	102	102	102	1,218	609
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	136	136	136	136	136	139	136	136	136	136	136	136	1,635	818
34	340.5 Office Furniture & Equipment	225	225	225	225	225	221	225	225	225	225	225	225	2,696	1,348
35	340.51 Computer Equipment	1,495	1,495	1,495	1,495	1,495	1,492	1,495	1,495	1,495	1,495	1,495	1,495	17,937	8,968
36	341.5 Transportation Equipment	862	862	862	862	862	866	862	862	862	862	862	862	10,348	5,174
37	342.5 Stores Equipment	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
38	343.5 Tools, Shop & Garage Equipment	117	117	117	117	117	121	117	117	117	117	117	117	1,408	704
39	344.5 Laboratory Equipment	114	114	114	114	114	109	114	114	114	114	114	114	1,363	681
40	345.5 Power Operated Equipment	179	179	179	179	179	180	179	179	179	179	179	179	2,149	1,075
41	346.5 Communication Equipment	98	98	98	98	98	93	98	98	98	98	98	98	1,171	585
42	347.5 Miscellaneous Equipment	29	29	29	29	29	32	29	29	29	29	29	29	351	176
43	348.5 Other Tangible Plant	83	83	83	83	83	78	83	83	83	83	83	83	991	495
44	**INTANGIBLE PLANT**	3	3	3	3	3	10	3	3	3	3	3	3	43	22
45	**SUPPLY & PUMPING**	5,261	5,261	5,261	5,261	5,261	5,252	5,261	5,261	5,261	5,261	5,261	5,261	63,123	31,561
46	**WATER TREATMENT PLANT**	720	720	720	720	720	720	720	720	720	720	720	720	8,640	4,320
47	**TRANSMISSION & DISTRIBUTION**	10,199	10,199	10,199	10,199	10,199	10,188	10,199	10,199	10,199	10,199	10,199	10,199	122,377	61,188
48	**GENERAL PLANT**	3,341	3,341	3,341	3,341	3,341	3,330	3,341	3,341	3,341	3,341	3,341	3,341	40,081	20,040
49	**TOTAL GROSS ADDITIONS**	19,524	19,524	19,524	19,524	19,524	19,500	19,524	19,524	19,524	19,524	19,524	19,524	234,264	117,131

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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	286	0	0	0	0	0	0	286	154
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	286	0	0	0	0	0	0	286	154
49	**TOTAL RETIREMENTS**	0	0	0	0	0	286	0	0	0	0	0	0	286	154

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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	(198,059)	0	0	0	0	0	0	0	0	0	0	0	(198,059)	(198,059)
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**	(198,059)	0	0	0	0	0	0	0	0	0	0	0	(198,059)	(198,059)
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	(198,059)	0	0	0	0	0	0	0	0	0	0	0	(198,059)	(198,059)

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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	23	0.00%	0
4	339.1 Other Plant & Miscellaneous	207	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	68,955	28.54%	19,680
8	305.2 Collecting & Impounding reservoirs	0	28.54%	0
9	306.2 Lake, River & Other Intakes	0	28.54%	0
10	307.2 Wells & Springs	66,652	28.54%	19,023
11	308.2 Infiltration Galleries & Tunnels	0	28.54%	0
12	309.2 Supply Mains	233,982	28.54%	66,778
13	310.2 Power Generation Equipment	11,532	0.00%	0
14	311.2 Pumping Equipment	107,187	28.54%	30,591
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	59,302	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	107	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	17,346	0.00%	0
26	331.4 Transmission & Distribution	844,671	66.61%	562,665
27	333.4 Services	3,900	0.00%	0
28	334.4 Meters & Meter Installation	78,024	0.00%	0
29	335.4 Hydrants	1,020	0.00%	0
30	339.4 Other Plant & Miscellaneous	11,441	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	15,407	0.00%	0
34	340.5 Office Furniture & Equipment	19,978	0.00%	0
35	340.51 Computer Equipment	52,704	0.00%	0
36	341.5 Transportation Equipment	49,801	0.00%	0
37	342.5 Stores Equipment	213	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	12,104	0.00%	0
39	344.5 Laboratory Equipment	3,645	0.00%	0
40	345.5 Power Operated Equipment	21,784	0.00%	0
41	346.5 Communication Equipment	6,060	0.00%	0
42	347.5 Miscellaneous Equipment	1,499	0.00%	0
43	348.5 Other Tangible Plant	7,005	0.00%	0
44	**INTANGIBLE PLANT**	230	0.00%	0
45	**SUPPLY & PUMPING**	488,308	27.87%	136,072
46	**WATER TREATMENT PLANT**	59,409	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	956,402	58.83%	562,665
48	**GENERAL PLANT**	190,202	0.00%	0
49	**TOTAL**	1,694,551	41.23%	698,737

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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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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**	3,166,587
10	Utility Adjustment to ordered balance (1)	(87,080)
11	1992 Additions	159,544
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	159,544
15	**12/31/92 Balance**	3,239,051
16		
17		
18	1993 Additions	71,466
19	1993 Retirements	470
20	1993 Adjustments	0
21	1993 Net Additions	70,996
22	**12/31/93 Balance**	3,310,047
23		
24		
25	1994 Additions	65,050
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	65,050
29	**12/31/94 Balance**	3,375,097
30		
31		
32	1995 Additions	119,600
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	119,600
36	**12/31/95 Balance**	3,494,697
37		
38		
39	1996 Additions	84,825
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	84,825
43	12/31/96 Balance	3,579,522

(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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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	103,797	0	103,797	0	103,797	103,797	0	103,797	45.75%	47,487
2	Line/Main Extensions	558,171	0	558,171	0	558,171	558,171	0	558,171	45.75%	255,363
3	Meter Installation Fees	418,925	45,675	464,600	0	464,600	441,763	0	441,763	0.00%	0
4	Contributed Lines	2,333,166	0	2,333,166	0	2,333,166	2,333,166	0	2,333,166	45.75%	1,067,423
5	Cont. Prpty Other than Lines	8,326	0	8,326	0	8,326	8,326	0	8,326	45.75%	3,809
6	Service Installation Fees	72,312	39,150	111,462	0	111,462	91,887	0	91,887	0.00%	0
7	**TOTAL WATER CIAC**	3,494,697	84,825	3,579,522	0	3,579,522	3,537,110	0	3,537,110	38.85%	1,374,082
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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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	103,797	103,797	103,797	103,797	103,797	103,797	103,797	103,797	103,797	103,797	103,797	103,797	103,797	0	103,797
2	Line/Main Extensions	558,171	558,171	558,171	558,171	558,171	558,171	558,171	558,171	558,171	558,171	558,171	558,171	558,171	0	558,171
3	Meter Installation Fees	418,925	422,731	426,538	430,344	434,150	437,956	441,763	445,569	449,375	453,181	456,988	460,794	464,600	45,675	441,763
4	Contributed Lines	2,333,166	2,333,166	2,333,166	2,333,166	2,333,166	2,333,166	2,333,166	2,333,166	2,333,166	2,333,166	2,333,166	2,333,166	2,333,166	0	2,333,166
5	Cont. Prpty Other than Lines	8,326	8,326	8,326	8,326	8,326	8,326	8,326	8,326	8,326	8,326	8,326	8,326	8,326	0	8,326
6	Service Installation Fees	72,312	75,575	78,837	82,100	85,362	88,625	91,887	95,150	98,412	101,675	104,937	108,200	111,462	39,150	91,887
7	TOTAL WATER CIAC	3,494,697	3,501,766	3,508,835	3,515,903	3,522,972	3,530,041	3,537,110	3,544,178	3,551,247	3,558,316	3,565,385	3,572,453	3,579,522	84,825	3,537,110

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	45,675	22,838
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	3,263	3,263	3,263	3,263	3,263	3,263	3,263	3,263	3,263	3,263	3,263	3,263	39,150	19,575
7	**TOTAL NET ADDITIONS**	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	84,825	42,413

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	45,675	22,838
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	3,263	3,263	3,263	3,263	3,263	3,263	3,263	3,263	3,263	3,263	3,263	3,263	39,150	19,575
7	**TOTAL GROSS ADDITIONS**	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	84,825	42,413

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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**	220,564
10	Utility Adjustment to ordered balance (1)	(6,113)
11	1992 Additions	78,982
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	78,982
15	**12/31/92 Balance**	293,433
16		
17		
18	1993 Additions	81,864
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	81,864
22	**12/31/93 Balance**	375,297
23		
24		
25	1994 Additions	88,548
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	88,548
29	**12/31/94 Balance**	463,845
30		
31		
32	1995 Additions	92,085
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	92,085
36	**12/31/95 Balance**	555,930
37		
38		
39	1996 Additions	95,974
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	95,974
43	**12/31/96 Balance**	651,904

(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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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	20,324	3,695	24,019	0	24,019	22,171	0	22,171	41.23%	9,141
2	Line/Main Extensions	88,922	13,061	101,983	0	101,983	95,453	0	95,453	41.23%	39,355
3	Meter Installation Fees	55,909	22,088	77,997	0	77,997	66,953	0	66,953	0.00%	0
4	Contributed Lines	387,712	54,596	442,308	0	442,308	415,010	0	415,010	41.23%	171,109
5	Cont. Prpty Other than Lines	825	237	1,062	0	1,062	943	0	943	41.23%	389
6	Service Installation Fees	2,236	2,297	4,533	0	4,533	3,385	0	3,385	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	555,928	95,974	651,902	0	651,902	603,915	0	603,915	36.43%	219,994

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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	20,324	20,632	20,940	21,248	21,556	21,864	22,171	22,479	22,787	23,095	23,403	23,711	24,019	3,695	22,171
2	Line/Main Extensions	88,922	90,010	91,098	92,186	93,274	94,362	95,455	96,543	97,631	98,719	99,807	100,895	101,983	13,061	95,453
3	Meter Installation Fees	55,909	57,750	59,591	61,432	63,273	65,114	66,951	68,792	70,633	72,474	74,315	76,156	77,997	22,088	66,953
4	Contributed Lines	387,712	392,262	396,812	401,362	405,912	410,462	415,008	419,558	424,108	428,658	433,208	437,758	442,308	54,596	415,010
5	Cont. Prpty Other than Lines	825	845	865	885	905	925	942	962	982	1,002	1,022	1,042	1,062	237	943
6	Service Installation Fees	2,236	2,427	2,618	2,809	3,000	3,191	3,387	3,578	3,769	3,960	4,151	4,342	4,533	2,297	3,385
7	**TOTAL ACC. AMORT. CIAC**	555,928	563,926	571,924	579,922	587,920	595,918	603,914	611,912	619,910	627,908	635,906	643,904	651,902	95,974	603,915

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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	308	308	308	308	308	307	308	308	308	308	308	308	3,695	1,847
2	Line/Main Extensions	1,088	1,088	1,088	1,088	1,088	1,093	1,088	1,088	1,088	1,088	1,088	1,088	13,061	6,531
3	Meter Installation Fees	1,841	1,841	1,841	1,841	1,841	1,837	1,841	1,841	1,841	1,841	1,841	1,841	22,088	11,044
4	Contributed Lines	4,550	4,550	4,550	4,550	4,550	4,546	4,550	4,550	4,550	4,550	4,550	4,550	54,596	27,298
5	Cont. Prpty Other than Lines	20	20	20	20	20	17	20	20	20	20	20	20	237	118
6	Service Installation Fees	191	191	191	191	191	196	191	191	191	191	191	191	2,297	1,149
7	**TOTAL NET ADDITIONS**	7,998	7,998	7,998	7,998	7,998	7,996	7,998	7,998	7,998	7,998	7,998	7,998	95,974	47,987

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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	308	308	308	308	308	307	308	308	308	308	308	308	3,695	1,847
2	Line/Main Extensions	1,088	1,088	1,088	1,088	1,088	1,093	1,088	1,088	1,088	1,088	1,088	1,088	13,061	6,531
3	Meter Installation Fees	1,841	1,841	1,841	1,841	1,841	1,837	1,841	1,841	1,841	1,841	1,841	1,841	22,088	11,044
4	Contributed Lines	4,550	4,550	4,550	4,550	4,550	4,546	4,550	4,550	4,550	4,550	4,550	4,550	54,596	27,298
5	Cont. Prpty Other than Lines	20	20	20	20	20	17	20	20	20	20	20	20	237	118
6	Service Installation Fees	191	191	191	191	191	196	191	191	191	191	191	191	2,297	1,149
7	**TOTAL GROSS ADDITIONS**	7,998	7,998	7,998	7,998	7,998	7,996	7,998	7,998	7,998	7,998	7,998	7,998	95,974	47,987

192

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

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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 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) 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					

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%

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 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%
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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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	45.71%
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	4,551,888	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	411,546	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	126,725	137,115	114,005	90,895	117,370	80,145	62,520	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	16,194,726	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	704,262	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	6,835,323	7,633,158	8,522,454	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	375,355,889	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	12,240,842	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)	(92,380,699)	(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)	(96,645,493)
10															
11	**NET UTILITY PLANT**	257,095,947	273,943,526	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	89,881
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	1,229,283	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,856,840	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	381,645	343,901	352,864	396,421	411,546	416,868	369,978	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	342,657,860	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	11,282,458	12,286,458	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	92,458,492
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	1,738,000	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	(86,513)	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	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	7,168,270	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	2,821,549	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)	(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	115,587,345	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)	(30,432,467)
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	21,157,236
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	120,665,763	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	329,061,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cr * due to rounding.

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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 - %	45.75%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	41.23%	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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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	829,251	0	829,251	543,165		1,372,416	65.50%	B-4(W),B-3(W)
3	Other Revenue	16,195	0	16,195	0		16,195		B-4(W)
4	**TOTAL OPERATING REVENUES**	845,446	0	845,446	543,165		1,388,611		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	345,736	17,314	363,050	0		363,050		B-5(W)
7	Depreciation net of CIAC Amort	81,149	0	81,149	0		81,149		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W),A-21(W)
9	Taxes Other Than Income	166,178	(31,069)	135,109	24,442	(A)	159,551		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	60,621	1,265	61,885	200,097	(B)	261,982		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	653,683	(12,491)	641,193	224,539		865,732		
12	**NET OPERATING INCOME**	191,763	12,491	204,253	318,626		522,879		
13	**RATE BASE**	1,180,948	198,059	1,379,007			1,379,007		A-1(W)
14	**RATE OF RETURN**	16.24%		14.81%			37.92%		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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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	829,251	0	829,251	(105,660)	723,591	(12.74%)	B-4(W),B-3(W)
3	Other Revenue	16,195	0	16,195	0	16,195		B-4(W)
4	**TOTAL OPERATING REVENUES**	845,446	0	845,446	(105,660)	739,786		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	345,736	17,314	363,050	0	363,050		B-5(W)
7	Depreciation net of CIAC Amort	81,149	0	81,149	0	81,149		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	166,178	(31,069)	135,109	(4,755) (A)	130,354		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	60,621	1,265	61,885	(38,924) (B)	22,961		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	653,683	(12,491)	641,193	(43,679)	597,514		
12	**NET OPERATING INCOME**	191,763	12,491	204,253	(61,981)	142,272		
13	**RATE BASE**	1,180,948	198,059	1,379,007		1,379,007		A-1(W)
14	**RATE OF RETURN**	16.24%		14.81%		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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year 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%	81.13%	D-1(W)	
3	Rate of Return (%)	10.32%	37.92%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	1,379,007	1,379,007	A-1(W)	
6	Required / Requested Income (L3 x L5)	142,272	522,879		
7	Adjusted Income Under Present Rates	204,253	204,253	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	(61,981)	318,626		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	(100,905)	518,723		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	(105,660)	543,165		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(100,905)	518,723		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(38,924)	200,097		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(4,755)	24,442		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(61,981)	318,626		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%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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	6,365	
11			
12	3. Conservation Program Expenses	4,444	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	865	
15			
16	5. Conservation Elasticity Adjustment	(2,427)	
17			
18	6. Hewitt Study Expenses	8,067	
19			
20	7.	0	
21			
22		17,314	
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.	894	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Tax Add-back	37,605	
41			
42	4. Non Used and Useful Property Taxes	(69,568)	
43			
44		(31,069)	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	1,265	
47			
48	2.	0	
49			
50		1,265	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	(12,491)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-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		796,339	0	796,339
4	461.2 Metered - Commercial		32,912	0	32,912
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		829,251	0	829,251
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**		829,251	0	829,251
19	**OTHER WATER REVENUES:**				
20	470 Forfeited Discounts		0	0	0
21	471 Misc. service Revenues		16,195	0	16,195
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**		16,195	0	16,195
26	**TOTAL PRESENT WATER OPERATING REVENUES**		845,446	0	845,446

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year 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 - .6) 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	169,303	11,170	180,472	85,449	4,072	89,521	23,132	2,394	25,526	60,721	4,704	65,425
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	42,309	775	43,084	21,354	0	21,354	5,781	323	6,104	15,174	453	15,627
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	29,177	(2,096)	27,081	28,080	(2,234)	25,846	76	0	76	1,021	138	1,159
6	616 Fuel for Power Production	1,203	0	1,203	1,203	0	1,203	0	0	0	0	0	0
7	618 Chemicals	2,426	(193)	2,233	2,426	(193)	2,233	0	0	0	0	0	0
8	620 Materials & Supplies	18,305	725	19,030	14,292	0	14,292	1,230	128	1,358	2,782	597	3,379
9	631 Contractual Services - Eng.	466	0	466	0	0	0	0	0	0	466	0	466
10	632 Contractual Services - Acct.	2,473	0	2,473	0	0	0	0	0	0	2,473	0	2,473
11	633 Contractual Services - Legal	1,490	0	1,490	0	0	0	0	0	0	1,490	0	1,490
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	9,640	2,525	12,165	5,797	733	6,530	0	0	0	3,843	1,792	5,635
14	641 Rental of Real Building/Real Property	2,211	346	2,557	0	0	0	0	0	0	2,211	346	2,557
15	642 Rental of Equipment	500	60	560	399	0	399	0	0	0	101	60	161
16	650 Transportation Expense	9,907	162	10,069	7,955	0	7,955	870	109	979	1,081	53	1,135
17	656 Insurance - Vehicle	1,695	0	1,695	0	0	0	0	0	0	1,695	0	1,695
18	657 Insurance - General Liability	3,485	723	4,208	0	0	0	0	0	0	3,485	723	4,208
19	658 Insurance - Workman's Comp (2)	2,895	35	2,930	1,461	0	1,461	396	22	418	1,038	13	1,051
20	659 Insurance - Other	346	0	346	0	0	0	0	0	0	346	0	346
21	660 Advertising Expense	377	340	718	0	0	0	0	0	0	377	340	718
22	666 Reg. Comm. Exp. - Rate Case Amort.	10,236	0	10,236	0	0	0	0	0	0	10,236	0	10,236
23	667 Reg. Comm. Exp. - Other	822	0	822	0	0	0	0	0	0	822	0	822
24	670 Bad Debt Expense	3,028	327	3,355	0	0	0	3,028	327	3,355	0	0	0
25	675 Miscellaneous Expenses	33,443	2,414	35,857	8,694	0	8,694	7,594	438	8,032	17,156	1,975	19,131
26	**TOTAL WATER O & M EXPENSES**	345,736	17,314	363,050	177,110	2,378	179,488	42,106	3,741	45,848	126,519	11,196	137,715

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended. 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	14,024	12,902	14,850	14,283	14,469	14,226	14,222	14,215	13,869	14,303	13,807	14,131	169,302	11,170	180
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)	3,505	3,224	3,711	3,569	3,616	3,555	3,554	3,552	3,466	3,574	3,450	3,531	42,309	775	43,084
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	2,430	2,426	2,434	2,434	2,432	2,431	2,432	2,432	2,431	2,433	2,430	2,431	29,177	(2,096)	27,081
6	616.1-.8 Fuel for Power Production	0	0	602	0	0	0	0	0	602	0	0	0	1,203	0	1,203
7	618.1-.8 Chemicals	0	863	0	143	408	0	153	408	0	652	0	0	2,426	(193)	2,233
8	620.1-.8 Materials & Supplies	1,534	1,506	1,562	1,537	1,536	1,537	1,518	1,518	1,512	1,523	1,509	1,513	18,304	725	19,029
9	631.1-.8 Contractual Services - Eng.	38	37	40	40	39	39	39	39	39	39	38	39	466	0	466
10	632.1-.8 Contractual Services - Acct.	203	195	212	211	208	206	208	208	205	210	202	205	2,473	0	2,473
11	633.1-.8 Contractual Services - Legal	122	118	128	127	125	124	125	125	124	126	122	124	1,490	0	1,490
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	775	783	751	801	790	775	830	829	827	830	821	828	9,640	2,525	12,165
14	641.1-.8 Rental of Real Building/Real Property	182	174	189	189	186	184	186	186	183	187	181	184	2,211	346	2,557
15	642.1-.8 Rental of Equipment	42	41	44	42	42	43	41	41	41	41	41	41	500	60	560
16	650.1-.8 Transportation Expense	827	814	829	828	827	825	828	827	824	829	823	826	9,907	162	10,069
17	656.1-.8 Insurance - Vehicle	139	134	145	145	143	141	142	142	141	144	139	141	1,695	0	1,695
18	657.1-.8 Insurance - General Liability	286	275	299	298	293	290	292	293	289	295	285	289	3,485	723	4,208
19	658.1-.8 Insurance - Workman's Comp (2)	240	221	254	244	247	243	243	243	237	245	236	242	2,895	35	2,930
20	659.1-.8 Insurance - Other	28	27	30	30	29	29	29	29	29	29	28	29	346	0	346
21	660.1-.8 Advertising Expense	31	30	32	32	32	31	32	32	31	32	31	31	377	340	717
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	841	807	877	875	862	851	859	860	849	868	837	850	10,236	0	10,236
23	667.1-.8 Reg. Comm. Exp. - Other	68	65	70	70	69	68	69	69	68	70	67	68	822	0	822
24	670.1-.8 Bad Debt Expense	253	231	256	254	255	251	258	256	249	259	250	255	3,028	327	3,355
25	675.1-.8 Miscellaneous Expenses	2,861	2,668	3,043	2,863	2,863	2,873	2,729	2,728	2,688	2,758	2,672	2,699	33,443	2,414	35,857
26	TOTAL WATER O & M EXPENSES	28,430	27,340	30,357	29,016	29,473	28,722	28,789	29,032	28,702	29,447	27,969	28,456	345,735	17,314	363,049

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
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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	7,101	6,349	7,692	7,452	7,409	7,256	7,152	7,159	6,928	7,176	6,935	7,140	85,449	4,072	89,521
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)	1,775	1,587	1,922	1,767	1,852	1,813	1,787	1,789	1,731	1,793	1,733	1,784	21,354	0	21,354
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	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	28,080	(2,234)	25,846
6	616.1-.6 Fuel for Power Production	0	0	602	0	0	0	0	0	602	0	0	0	1,203	0	1,203
7	618.1-.6 Chemicals	0	663	0	143	408	0	153	408	0	652	0	0	2,426	(193)	2,233
8	620.1-.6 Materials & Supplies	1,202	1,193	1,219	1,196	1,199	1,204	1,180	1,180	1,179	1,181	1,180	1,179	14,292	0	14,292
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	459	479	422	472	467	456	508	508	508	504	507	509	5,797	733	6,530
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	34	33	35	34	34	34	32	32	32	33	32	32	399	0	399
16	650.1-.6 Transportation Expense	666	663	663	663	663	663	663	663	663	663	663	663	7,955	0	7,955
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)	121	109	132	122	127	124	122	122	118	123	119	122	1,461	0	1,461
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	817	735	931	760	779	815	641	645	639	654	643	635	8,694	0	8,694
26	TOTAL WATER DIRECT O & M EXPENSES	14,515	14,150	15,957	14,669	15,276	14,705	14,577	14,845	14,741	15,119	14,152	14,404	177,110	2,378	179,488

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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	1,932	1,764	1,957	1,942	1,947	1,921	1,975	1,954	1,904	1,978	1,908	1,950	23,132	2,394	25,526
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)	483	441	489	485	487	480	494	488	476	494	477	487	5,781	323	6,104
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	6	6	6	6	6	6	6	6	6	6	6	6	76	0	76
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	103	94	104	103	104	102	105	104	101	105	101	104	1,230	128	1,358
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	73	66	74	73	73	72	74	74	72	74	72	73	870	109	979
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)	33	30	33	33	33	33	34	33	33	34	33	33	396	22	418
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	253	231	256	254	255	251	258	256	249	259	250	255	3,028	327	3,355
25	675.7 Miscellaneous Expenses	634	579	642	637	639	631	648	641	625	649	626	640	7,594	438	8,032
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	3,517	3,210	3,562	3,534	3,545	3,497	3,595	3,557	3,466	3,600	3,473	3,550	42,106	3,741	45,848

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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	4,990	4,789	5,201	5,190	5,112	5,049	5,096	5,102	5,037	5,149	4,964	5,041	60,721	4,704	65,425
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)	1,247	1,197	1,300	1,297	1,278	1,262	1,273	1,275	1,259	1,287	1,241	1,260	15,174	453	15,627
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	84	81	87	87	86	85	86	86	85	87	83	85	1,021	138	1,159
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	229	219	238	238	234	231	233	234	231	236	227	231	2,782	597	3,379
9	631.8	Contractual Services - Eng.	38	37	40	40	39	39	39	39	39	39	38	39	466	0	466
10	632.8	Contractual Services - Acct.	203	195	212	211	208	206	208	208	205	210	202	205	2,473	0	2,473
11	633.8	Contractual Services - Legal	122	118	128	127	125	124	125	125	124	126	122	124	1,490	0	1,490
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	316	303	329	328	324	320	323	323	319	326	314	319	3,843	1,792	5,635
14	641.8	Rental of Real Building/Real Property	182	174	189	189	186	184	186	186	183	187	181	184	2,211	346	2,557
15	642.8	Rental of Equipment	8	8	9	9	9	8	8	9	8	9	8	8	101	60	161
16	650.8	Transportation Expense	89	85	93	92	91	90	91	91	90	92	88	90	1,081	53	1,135
17	656.8	Insurance - Vehicle	139	134	145	145	143	141	142	142	141	144	139	141	1,695	0	1,695
18	657.8	Insurance - General Liability	286	275	299	298	293	290	292	293	289	295	285	289	3,485	723	4,208
19	658.8	Insurance - Workman's Comp (2)	85	82	89	89	87	86	87	87	86	88	85	86	1,038	13	1,051
20	659.8	Insurance - Other	28	27	30	30	29	29	29	29	29	29	28	29	346	0	346
21	660.8	Advertising Expense	31	30	32	32	32	31	32	32	31	32	31	31	377	340	718
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	841	807	877	875	862	851	859	860	849	868	837	850	10,236	0	10,236
23	667.8	Reg. Comm. Exp. - Other	68	65	70	70	69	68	69	69	68	70	67	68	822	0	822
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	1,410	1,353	1,470	1,466	1,444	1,427	1,440	1,442	1,423	1,455	1,403	1,424	17,156	1,975	19,131
26		**TOTAL WATER ALLOCATED A & G EXPENSES**	10,398	9,979	10,838	10,813	10,652	10,521	10,617	10,631	10,495	10,728	10,344	10,503	126,519	11,196	137,715

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year 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)
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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*	*168,131*	*9,869*	*(8,698)*	*169,303*	0	2,045	1,058	0	0	8,067	11,170	180,472
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)	41,752	557	0	42,309	0	511	264	0	0	0	775	43,084
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	29,291	0	(114)	29,177	0	138	0	0	(2,234)	0	(2,096)	27,081
6	616.1-.8 Fuel for Power Production	1,180	23	(0)	1,203	0	0	0	0	0	0	0	1,203
7	618.1-.8 Chemicals	2,380	46	(0)	2,426	0	0	0	0	(193)	0	(193)	2,233
8	620.1-.8 Materials & Supplies	18,362	358	(416)	18,305	0	249	344	132	0	0	725	19,030
9	631.1-.8 Contractual Services - Eng.	504	10	(48)	466	0	0	0	0	0	0	0	466
10	632.1-.8 Contractual Services - Acct.	2,677	52	(257)	2,473	0	0	0	0	0	0	0	2,473
11	633.1-.8 Contractual Services - Legal	1,613	31	(155)	1,490	0	0	0	0	0	0	0	1,490
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	9,846	192	(398)	9,640	0	636	1,156	733	0	0	2,525	12,165
14	641.1-.8 Rental of Real Building/Real Property	2,394	47	(229)	2,211	0	346	0	0	0	0	346	2,557
15	642.1-.8 Rental of Equipment	501	10	(11)	500	0	51	9	0	0	0	60	560
16	650.1-.8 Transportation Expense	9,916	193	(203)	9,907	0	162	0	0	0	0	162	10,069
17	656.1-.8 Insurance - Vehicle	1,835	36	(176)	1,695	0	0	0	0	0	0	0	1,695
18	*657.1-.8 Insurance - General Liability*	*3,773*	*74*	*(361)*	*3,485*	0	723	0	0	0	0	723	4,208
19	658.1-.8 Insurance - Workman's Comp (2)	3,008	(113)	0	2,895	0	35	0	0	0	0	35	2,930
20	659.1-.8 Insurance - Other	375	7	(36)	346	0	0	0	0	0	0	0	346
21	660.1-.8 Advertising Expense	409	8	(39)	377	0	0	340	0	0	0	340	718
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	6,773	0	3,462	10,236	0	0	0	0	0	0	0	10,236
23	667.1-.8 Reg. Comm. Exp. - Other	909	0	(87)	822	0	0	0	0	0	0	0	822
24	670.1-.8 Bad Debt Expense	3,278	0	(250)	3,028	0	327	0	0	0	0	327	3,355
25	675.1-.8 Miscellaneous Expenses	35,322	689	(2,567)	33,443	0	1,140	1,273	0	0	0	2,414	35,857
26	**TOTAL WATER O & M EXPENSES**	344,228	12,089	(10,582)	345,736	0	6,365	4,444	865	(2,427)	8,067	17,314	363,050

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 - 5.67%, 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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year 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)
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Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No. 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	80,711	4,738	0	85,449	0	0	0	0	0	4,072	4,072	89,521
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)	20,043	1,311	0	21,354	0	0	0	0	0	0	0	21,354
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	28,080	0	0	28,080	0	0	0	0	(2,234)	0	(2,234)	25,846
6	616.1-.6 Fuel for Power Production	1,180	23	(0)	1,203	0	0	0	0	0	0	0	1,203
7	618.1-.6 Chemicals	2,360	46	(0)	2,426	0	0	0	0	(193)	0	(193)	2,233
8	620.1-.6 Materials & Supplies	14,018	273	0	14,292	0	0	0	0	0	0	0	14,292
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	5,686	111	0	5,797	0	0	0	733	0	0	733	6,530
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	392	8	(0)	399	0	0	0	0	0	0	0	399
16	650.1-.6 Transportation Expense	7,803	152	(0)	7,955	0	0	0	0	0	0	0	7,955
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)	1,444	17	0	1,461	0	0	0	0	0	0	0	1,461
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	8,528	166	(0)	8,694	0	0	0	0	0	0	0	8,694
26	**TOTAL WATER DIRECT O & M EXPENSES**	170,264	6,845	0	177,110	0	0	0	733	(2,427)	4,072	2,378	179,488

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year 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)
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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	24,116	1,416	(2,399)	23,132	0	1,291	0	0	0	1,102	2,394	25,526
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)	5,989	(208)	0	5,781	0	323	0	0	0	0	323	6,104
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	84	0	(8)	76	0	0	0	0	0	0	0	76
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	1,332	26	(128)	1,230	0	128	0	0	0	0	128	1,358
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	942	18	(90)	870	0	109	0	0	0	0	109	979
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)	431	(36)	0	396	0	22	0	0	0	0	22	418
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	3,278	0	(250)	3,028	0	327	0	0	0	0	327	3,355
25	675.7	Miscellaneous Expenses	8,221	160	(788)	7,594	0	438	0	0	0	0	438	8,032
26		**TOTAL WATER O & M EXPENSES**	44,393	1,376	(3,663)	42,106	0	2,639	0	0	0	1,102	3,741	45,848

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year 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	63,304	3,716	(6,298)	60,721	0	753	1,058	0	0	2,893	4,704	65,425
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)	15,720	(546)	0	15,174	0	188	264	0	0	0	453	15,627
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	1,127	0	(106)	1,021	0	138	0	0	0	0	138	1,159
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	3,012	59	(289)	2,782	0	121	344	132	0	0	597	3,379
9	631.8	Contractual Services - Eng.	504	10	(48)	466	0	0	0	0	0	0	0	466
10	632.8	Contractual Services - Acct.	2,677	52	(257)	2,473	0	0	0	0	0	0	0	2,473
11	633.8	Contractual Services - Legal	1,613	31	(155)	1,490	0	0	0	0	0	0	0	1,490
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	4,161	81	(399)	3,843	0	636	1,156	0	0	0	1,792	5,635
14	641.8	Rental of Real Building/Real Property	2,394	47	(229)	2,211	0	346	0	0	0	0	346	2,557
15	642.8	Rental of Equipment	110	2	(10)	101	0	51	9	0	0	0	60	161
16	650.8	Transportation Expense	1,171	23	(112)	1,081	0	53	0	0	0	0	53	1,135
17	656.8	Insurance - Vehicle	1,835	36	(176)	1,695	0	0	0	0	0	0	0	1,695
18	657.8	Insurance - General Liability	3,773	74	(361)	3,485	0	723	0	0	0	0	723	4,208
19	658.8	Insurance - Workman's Comp (2)	1,133	(94)	0	1,038	0	13	0	0	0	0	13	1,051
20	659.8	Insurance - Other	375	7	(36)	346	0	0	0	0	0	0	0	346
21	660.8	Advertising Expense	409	8	(39)	377	0	0	340	0	0	0	340	718
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	6,773	0	3,462	10,236	0	0	0	0	0	0	0	10,236
23	667.8	Reg. Comm. Exp. - Other	909	0	(87)	822	0	0	0	0	0	0	0	822
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	18,573	362	(1,780)	17,156	0	702	1,273	0	0	0	1,975	19,131
26		**TOTAL WATER O & M EXPENSES**	129,571	3,868	(6,919)	126,519	0	3,726	4,444	132	0	2,893	11,196	137,715

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 / Citrus / Sugarmill Woods
Docket No.: 950495-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	168,131	180,472	12,341	7.34%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	41,752	43,084	1,332	3.19%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	29,291	27,081	(2,210)	(7.55%)
6	616.1-.8	Fuel for Power Production	1,180	1,203	23	1.95%
7	618.1-.8	Chemicals	2,380	2,233	(147)	(6.18%)
8	620.1-.8	Materials & Supplies	18,362	19,030	667	3.63%
9	631.1-.8	Contractual Services - Eng.	504	466	(38)	(7.54%)
10	632.1-.8	Contractual Services - Acct.	2,677	2,473	(204)	(7.62%)
11	633.1-.8	Contractual Services - Legal	1,613	1,490	(123)	(7.62%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	9,847	12,165	2,319	23.55%
14	641.1-.8	Rental of Real Building/Real Property	2,394	2,557	164	6.85%
15	642.1-.8	Rental of Equipment	502	560	59	11.76%
16	650.1-.8	Transportation Expense	9,916	10,069	153	1.54%
17	656.1-.8	Insurance - Vehicle	1,835	1,695	(140)	(7.63%)
18	657.1-.8	Insurance - General Liability	3,773	4,208	435	11.53%
19	658.1-.8	Insurance - Workman's Comp	3,008	2,930	(78)	(2.59%)
20	659.1-.8	Insurance - Other	375	346	(29)	(7.74%)
21	660.1-.8	Advertising Expense	409	718	309	75.62%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	6,773	10,236	3,462	51.11%
23	667.1-.8	Reg. Comm. Exp. - Other	909	822	(87)	(9.58%)
24	670.1-.8	Bad Debt Expense	3,278	3,355	77	2.35%
25	675.1-.8	Miscellaneous Expenses	35,322	35,857	535	1.51%
26	**TOTAL WATER O & M EXPENSES**		344,229	363,050	18,820	5.47%
27	**TOTAL (LESS ACCTS 666 & 667)**		336,547	351,992	15,445	4.59%

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 / Citrus / Sugarmill Woods
Docket No.: 950495-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	80,711	89,521	8,810	10.92%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	20,043	21,354	1,311	6.54%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	28,080	25,846	(2,234)	(7.96%)
6	616.1-.6	Fuel for Power Production	1,180	1,203	23	1.95%
7	618.1-.6	Chemicals	2,380	2,233	(147)	(6.18%)
8	620.1-.6	Materials & Supplies	14,018	14,292	274	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	5,686	6,530	844	14.84%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	392	399	7	1.79%
16	650.1-.6	Transportation Expense	7,803	7,955	152	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	1,444	1,461	17	1.18%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	8,528	8,694	166	1.95%
26	**TOTAL WATER O & M EXPENSES**		170,265	179,488	9,223	5.42%
27	**TOTAL (LESS ACCTS 666 & 667)**		170,265	179,488	9,223	5.42%

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 / Citrus / Sugarmill Woods
Docket No.: 950495-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	24,116	25,526	1,410	5.85%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	5,989	6,104	115	1.92%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	84	76	(8)	(9.56%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	1,332	1,358	26	1.95%
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	942	979	37	3.93%
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	431	418	(14)	(3.24%)
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	3,276	3,355	77	2.35%
25	675.7	Miscellaneous Expenses	8,221	8,032	(189)	(2.30%)
26	**TOTAL WATER O & M EXPENSES**		44,393	45,848	1,454	3.28%
27	**TOTAL (LESS ACCTS 666 & 667)**		44,393	45,848	1,454	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 / Citrus / Sugarmill Woods
Docket No.: 950495-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	63,304	65,425	2,122	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	15,720	15,627	(93)	(0.59%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	1,127	1,159	32	2.84%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	3,012	3,379	367	12.18%
9	631.8	Contractual Services - Eng.	504	466	(38)	(7.54%)
10	632.8	Contractual Services - Acct.	2,677	2,473	(204)	(7.62%)
11	633.8	Contractual Services - Legal	1,613	1,490	(123)	(7.62%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	4,161	5,635	1,475	35.45%
14	641.8	Rental of Real Building/Real Property	2,394	2,557	164	6.85%
15	642.8	Rental of Equipment	110	161	52	47.47%
16	650.8	Transportation Expense	1,171	1,135	(36)	(3.08%)
17	656.8	Insurance - Vehicle	1,835	1,695	(140)	(7.63%)
18	657.8	Insurance - General Liability	3,773	4,208	435	11.53%
19	658.8	Insurance - Workman's Comp	1,133	1,051	(81)	(7.15%)
20	659.8	Insurance - Other	375	346	(29)	(7.74%)
21	660.8	Advertising Expense	409	718	309	75.62%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	6,773	10,236	3,462	51.11%
23	667.8	Reg. Comm. Exp. - Other	909	822	(87)	(9.58%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	18,573	19,131	558	3.00%
26	**TOTAL WATER O & M EXPENSES**		129,571	137,715	8,145	6.29%
27	**TOTAL (LESS ACCTS 666 & 667)**		121,889	126,657	4,770	3.91%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule 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 / Citrus / Sugarmill Woods
Docket No.: 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					

			(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	48
51	Marco Island	Docket No. 920655-WS	$106,820	1,917
52	GIGA	Docket No. 920199-WS	$677,601	12,160
53	Lehigh	Docket No. 911188-WS	$67,100	1,204
54			854,174	15,329
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	17,859
57	Uniform Rate Investigation (See page 2 for detail)		432,089	7,754
58			1,427,241	25,614
59	Total Projected Rate Case Expense		2,281,415	40,943
60	Annual Amortization		$570,354	$10,236
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	2246
64	% of Total		100.000000%	1.794618%
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 / Citrus / Sugarmill Woods
Docket No.: 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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year 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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 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	149	40	2.50%	4	0	4	0.00%	0	4
4	339.1	Other Plant & Misc.	977	25	4.00%	39	0	39	0.00%	0	39
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	246,538	33	3.03%	7,470	0	7,470	28.54%	2,132	5,338
8	305.2	Collect. & Impound.	0	50	2.00%	0	0	0	28.54%	0	0
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	28.54%	0	0
10	307.2	Wells & Springs	304,841	30	3.33%	10,151	0	10,151	28.54%	2,897	7,254
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	28.54%	0	0
12	309.2	Supply Mains	704,343	35	2.86%	20,144	0	20,144	28.54%	5,749	14,395
13	310.2	Power Generation Equpi.	61,509	20	5.00%	3,075	0	3,075	0.00%	0	3,075
14	311.2	Pumping Equipment	445,663	20	5.00%	22,283	0	22,283	28.54%	6,360	15,923
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	0	33	3.03%	0	0	0	0.00%	0	0
19	320.3	Water Treatment Equip.	185,173	22	4.55%	8,425	0	8,425	0.00%	0	8,425
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	5,380	25	4.00%	215	0	215	0.00%	0	215
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	257,806	37	2.70%	6,961	0	6,961	0.00%	0	6,961
26	331.4	Transmission & Distribution	4,197,192	43	2.33%	97,795	0	97,795	66.61%	65,145	32,650
27	333.4	Services	52,782	40	2.50%	1,320	0	1,320	0.00%	0	1,320
28	334.4	Meters & Meter Installation	296,164	20	5.00%	14,808	0	14,808	0.00%	0	14,808
29	335.4	Hydrants	12,369	45	2.22%	275	0	275	0.00%	0	275
30	339.4	Other Plant & Misc.	30,446	25	4.00%	1,218	0	1,218	0.00%	0	1,218
31	**GENERAL PLANT**										
32	303.5	Land & Land Rights	6,415	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	65,409	40	2.50%	1,635	0	1,635	0.00%	0	1,635
34	340.5	Office Furniture & Equipment	40,422	15	6.67%	2,696	0	2,696	0.00%	0	2,696
35	340.51	Computer Equipment	107,601	6	16.67%	17,937	0	17,937	0.00%	0	17,937
36	341.5	Transportation Equipment	62,076	6	16.67%	10,348	0	10,348	0.00%	0	10,348
37	342.5	Stores Equipment	582	18	5.56%	32	0	32	0.00%	0	32
38	343.5	Tools, Shop & Garage	22,530	16	6.25%	1,408	0	1,408	0.00%	0	1,408
39	344.5	Laboratory Equipment	20,431	15	6.67%	1,363	0	1,363	0.00%	0	1,363
40	345.5	Power Operated Equipment	25,804	12	8.33%	2,149	0	2,149	0.00%	0	2,149
41	346.5	Communication Equipment	11,708	10	10.00%	1,171	0	1,171	0.00%	0	1,171
42	347.5	Miscellaneous Equipment	5,264	15	6.67%	351	0	351	0.00%	0	351
43	348.5	Other Tangible Plant	9,909	10	10.00%	991	0	991	0.00%	0	991
44		**INTANGIBLE PLANT**	1,126		3.82%	43	0	43	0.00%	0	43
45		**SUPPLY & PUMPING**	1,762,894		3.58%	63,123	0	63,123	27.15%	17,138	45,985
46		**WATER TREATMENT PLANT**	190,553		4.53%	8,640	0	8,640	0.00%	0	8,640
47		**TRANSMISSION & DISTRIBUTION**	4,846,759		2.52%	122,377	0	122,377	53.23%	65,145	57,232
48		**GENERAL PLANT**	378,152		10.60%	40,081	0	40,081	0.00%	0	40,081
49		**TOTAL DEPRECIATION EXPENSE**	7,179,484		3.26%	234,264	0	234,264	35.12%	82,283	151,981
50		**LESS: AMORTIZATION OF CIAC**				(95,974)	0	(95,974)		(25,142)	(70,832)
51		**NET DEPRECIATION EXPENSE - WATER**				138,290	0	138,290		57,141	81,149

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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	103,797	3.56%	3,695	0	3,695	35.12%	1,298	2,397
2	Line/Main Extension Fees	558,171	2.34%	13,061	0	13,061	35.12%	4,587	8,474
3	Meter Installation Fees	441,763	5.00%	22,088	0	22,088	0.00%	0	22,088
4	Contributed Lines	2,333,166	2.34%	54,596	0	54,596	35.12%	19,174	35,422
5	Contributed Property Other Than Lines	8,326	2.85%	237	0	237	35.12%	83	154
6	Service Installation Fees	91,887	2.50%	2,297	0	2,297	0.00%	0	2,297
7	**TOTAL WATER CIAC AMORT. EXP.**	3,537,110		95,974	0	95,974		25,142	70,832

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year 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	246,538	7,470	3.03%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	304,841	10,151	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	704,343	20,144	2.86%
8	310.2 Power Generation Equipment	61,509	3,075	5.00%
9	311.2 Pumping Equipment	445,663	22,283	5.00%
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	185,173	8,425	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	5,380	215	4.00%
15	330.4 Distribution Reservoirs	257,806	6,961	2.70%
16	**COMPOSITE RATE**	2,211,253	78,724	3.56%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	4,197,192	97,795	2.33%
20	335.4 Hydrants	12,369	275	2.22%
21	339.4 Other Plant & Miscellaneous	30,446	1,218	4.00%
22	**COMPOSITE RATE**	4,240,007	99,288	2.34%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	296,164	14,808	5.00%
25	**COMPOSITE RATE**	296,164	14,808	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	52,782	1,320	2.50%
28	**COMPOSITE RATE**	52,782	1,320	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	2,211,253	78,724	3.56%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	4,240,007	99,288	2.34%
32	Meter Installation Fees (Line 25)	296,164	14,808	5.00%
33	Service Installation Fees (Line 28)	52,782	1,320	2.50%
34	**COMPOSITE RATE**	6,800,206	194,140	2.85%

(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 / Citrus / Sugarmill Woods
Docket No.: 950495-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%)**	38,045	0	38,045	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	13,544	894	14,438	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	13,544	894	14,438		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	114,589	0	114,589		
8	Non-used & Useful Property Tax Add-back (1)		37,605	37,605		
9	Adjusted Real Estate & Personal Property Tax	114,589	37,605	152,194		
10	Non-used & Useful Percent			45.71%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(69,568)	(69,568)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	114,589	(31,963)	82,626		
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)**	166,178	(31,069)	135,109		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 / Citrus / Sugarmill Woods
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	845,446	0	845,446	B-4(W)
3	Less:				
4	O & M Expenses	345,736	17,314	363,050	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	81,149	0	81,149	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	166,178	(31,069)	135,109	B-15(W)
8	Pre-Tax Operating Expenses	593,063	(13,755)	579,307	
9	**PRE-TAX OPERATING INCOME**	252,383	13,755	266,139	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	252,383	13,755	266,139	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,180,948	198,059	1,379,007	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	62,472	10,477	72,949	C-3
17	Net Taxable Income (L11 - L16)	189,911	3,278	193,190	
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)	73,258	1,265	74,523	
20	Less:				
21	Parent Debt Adjustment	11,067	0	11,067	C-1(W)
22	Investment Tax Credit	1,571	0	1,571	C-7(W)
23	**TOTAL INCOME TAXES**	60,621	1,265	61,885	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year 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 (%)	35.12%	0.00%	35.12%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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	2,382,932	0	2,382,932	A-5 (W)
2	Utility Land & Land Rights	11,996	0	11,996	A-5 (W)
3	Non-Used and Useful	(932,131)	0	(932,131)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(742,416)	31,767	(710,649)	A-9 (W)
6	CIAC	(120,439)	0	(120,439)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	34,961	0	34,961	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(3,193)	0	(3,193)	Vol. II
13	Deferred Taxes	(47,150)	0	(47,150)	C-7 (W)
14	Working Capital Allowance	18,495	0	18,495	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	603,056	31,767	634,823	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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. N/A	0	0	
29				
30	2. N/A	0	0	
31				
32	3. N/A	0	0	
33				
34	4. N/A	0	0	
35				
36	5. Accum Depreciation reduction related to NU&U Mains	31,767	31,767	
37				
38		31,767	31,767	
39	**F. CIAC:**			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	**SUBTOTAL**	31,767	31,767	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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**	31,767	31,767	

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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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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)

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**		1,495,299
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		698,978
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		698,978
15	**12/31/92 Balance**		2,194,277
16			
17			
18	1993 Additions		124,551
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	(3,515)
21	1993 Net Additions		121,036
22	**12/31/93 Balance**		2,315,313
23			
24			
25	1994 Additions		62,693
26	1994 Retirements		1,903
27	1994 Adjustments		0
28	1994 Net Additions		60,790
29	**12/31/94 Balance**		2,376,103
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(514)
32	1995 Additions		17,178
33	1995 Retirements		707
34	1995 Adjustments		0
35	1995 Net Additions		16,471
36	**12/31/95 Balance**		2,392,060
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(4,801)
39	1996 Additions		14,026
40	1996 Retirements		54
41	1996 Adjustments		0
42	1996 Net Additions		13,971
43	**12/31/96 Balance**		2,401,230

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

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Note: May not cross foot due to rounding.

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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	1	0	0	0	1	0	1	1	0	1
3	302.1 Franchises	5,112	0	0	0	5,112	0	5,112	5,112	0	5,112
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	10,779	0	0	0	10,779	0	10,779	10,779	0	10,779
7	304.2 Structures & Improvements	23,915	0	0	0	23,915	0	23,915	23,915	0	23,915
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	59,215	0	0	0	59,215	0	59,215	59,215	0	59,215
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	7,232	0	0	0	7,232	0	7,232	7,232	0	7,232
13	310.2 Power Generation Equipment	65,129	0	0	0	65,129	0	65,129	65,129	0	65,129
14	311.2 Pumping Equipment	138,036	0	0	0	138,036	0	138,036	138,036	0	138,036
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	31,991	0	0	0	31,991	0	31,991	31,991	0	31,991
19	320.3 Water Treatment Equipment	95,716	0	0	0	95,716	0	95,716	95,716	0	95,716
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	2,041	0	2,041	2,041	0	2,041	1,020	0	1,020
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	143,459	0	0	0	143,459	0	143,459	143,459	0	143,459
26	331.4 Transmission & Distribution	1,587,499	0	0	0	1,587,499	0	1,587,499	1,587,499	0	1,587,499
27	333.4 Services	86,564	1,905	0	1,905	88,469	0	88,469	87,517	0	87,517
28	334.4 Meters & Meter Installation	64,941	3,574	0	3,574	68,515	0	68,515	66,728	0	66,728
29	335.4 Hydrants	(145)	0	0	0	(145)	0	(145)	(145)	0	(145)
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	1,217	0	0	0	1,217	0	1,217	1,217	0	1,217
33	304.5 Structures & Improvements	12,372	105	(54)	50	12,422	0	12,422	12,406	0	12,406
34	340.5 Office Furniture & Equipment	7,667	0	0	0	7,667	0	7,667	7,667	0	7,667
35	340.51 Computer Equipment	18,063	3,875	0	3,875	21,938	0	21,938	20,409	0	20,409
36	341.5 Transportation Equipment	11,459	521	0	521	11,980	0	11,980	11,774	0	11,774
37	342.5 Stores Equipment	110	0	0	0	110	0	110	110	0	110
38	343.5 Tools, Shop & Garage Equipment	4,178	157	0	157	4,335	0	4,335	4,273	0	4,273
39	344.5 Laboratory Equipment	3,801	123	0	123	3,924	0	3,924	3,875	0	3,875
40	345.5 Power Operated Equipment	3,849	1,726	0	1,726	5,575	0	5,575	4,894	0	4,894
41	346.5 Communication Equipment	2,221	0	0	0	2,221	0	2,221	2,221	0	2,221
42	347.5 Miscellaneous Equipment	998	0	0	0	998	0	998	998	0	998
43	348.5 Other Tangible Plant	1,879	0	0	0	1,879	0	1,879	1,879	0	1,879
44	**INTANGIBLE PLANT**	5,113	0	0	0	5,113	0	5,113	5,113	0	5,113
45	**SUPPLY & PUMPING**	304,306	0	0	0	304,306	0	304,306	304,306	0	304,306
46	**WATER TREATMENT PLANT**	127,707	2,041	0	2,041	129,748	0	129,748	128,727	0	128,727
47	**TRANSMISSION & DISTRIBUTION**	1,882,318	5,479	0	5,479	1,887,797	0	1,887,797	1,885,058	0	1,885,058
48	**GENERAL PLANT**	67,816	6,506	(54)	6,451	74,267	0	74,267	71,724	0	71,724
49	**TOTAL PLANT IN SERVICE**	2,387,259	14,026	(54)	13,971	2,401,230	0	2,401,230	2,394,928	0	2,394,928
50	**LAND & LAND RIGHTS**	11,996	0	0	0	11,996	0	11,996	11,996	0	11,996
51	**TOTAL PIS LESS LAND**	2,375,263	14,026	(54)	13,971	2,389,235	0	2,389,235	2,382,932	0	2,382,932

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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 / Washington / Sunny Hills
Docket No. 950495-WS
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	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
3	302.1 Franchises	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	0	5,112
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	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	0	10,779
7	304.2 Structures & Improvements	23,915	23,915	23,915	23,915	23,915	23,915	23,915	23,915	23,915	23,915	23,915	23,915	23,915	0	23,915
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	59,215	59,215	59,215	59,215	59,215	59,215	59,215	59,215	59,215	59,215	59,215	59,215	59,215	0	59,215
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	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	0	7,232
13	310.2 Power Generation Equipment	65,129	65,129	65,129	65,129	65,129	65,129	65,129	65,129	65,129	65,129	65,129	65,129	65,129	0	65,129
14	311.2 Pumping Equipment	138,036	138,036	138,036	138,036	138,036	138,036	138,036	138,036	138,036	138,036	138,036	138,036	139,036	0	138,036
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	31,991	31,991	31,991	31,991	31,991	31,991	31,991	31,991	31,991	31,991	31,991	31,991	31,991	0	31,991
19	320.3 Water Treatment Equipment	95,716	95,716	95,716	95,716	95,716	95,716	95,716	95,716	95,716	95,716	95,716	95,716	95,716	0	95,716
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	170	340	510	680	850	1,021	1,191	1,361	1,531	1,701	1,871	2,041	2,041	1,020
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	143,459	143,459	143,459	143,459	143,459	143,459	143,459	143,459	143,459	143,459	143,459	143,459	143,459	0	143,459
26	331.4 Transmission & Distribution	1,587,499	1,587,499	1,587,499	1,587,499	1,587,499	1,587,499	1,587,499	1,587,499	1,587,499	1,587,499	1,587,499	1,587,499	1,587,499	0	1,587,499
27	333.4 Services	86,564	86,723	86,882	87,041	87,199	87,358	87,517	87,676	87,834	87,993	88,152	88,310	88,469	1,905	87,517
28	334.4 Meters & Meter Installation	64,941	65,238	65,536	65,834	66,132	66,430	66,728	67,025	67,323	67,621	67,919	68,217	68,515	3,574	66,728
29	335.4 Hydrants	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	0	(145)
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	0	1,217
33	304.5 Structures & Improvements	12,372	12,414	12,417	12,425	12,427	12,429	12,365	12,396	12,398	12,397	12,405	12,414	12,422	50	12,406
34	340.5 Office Furniture & Equipment	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667	7,667	0	7,667
35	340.51 Computer Equipment	18,053	19,600	19,719	20,035	20,099	20,162	20,539	20,602	20,665	20,992	21,288	21,621	21,938	3,875	20,409
36	341.5 Transportation Equipment	11,459	11,665	11,681	11,724	11,732	11,741	11,791	11,800	11,808	11,851	11,892	11,937	11,980	521	11,774
37	342.5 Stores Equipment	110	110	110	110	110	110	110	110	110	110	110	110	110	0	110
38	343.5 Tools, Shop & Garage Equipment	4,178	4,241	4,245	4,258	4,261	4,263	4,279	4,281	4,284	4,297	4,309	4,322	4,335	157	4,273
39	344.5 Laboratory Equipment	3,801	3,849	3,853	3,863	3,865	3,867	3,879	3,881	3,883	3,893	3,903	3,914	3,924	123	3,875
40	345.5 Power Operated Equipment	3,849	4,534	4,587	4,726	4,756	4,784	4,952	4,980	5,008	5,149	5,286	5,434	5,575	1,726	4,894
41	346.5 Communication Equipment	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	2,221	0	2,221
42	347.5 Miscellaneous Equipment	998	998	998	998	998	998	998	998	998	998	998	998	998	0	998
43	348.5 Other Tangible Plant	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	0	1,879
44	**INTANGIBLE PLANT**	5,113	5,113	5,113	5,113	5,113	5,113	5,113	5,113	5,113	5,113	5,113	5,113	5,113	0	5,113
45	**SUPPLY & PUMPING**	304,306	304,306	304,306	304,306	304,306	304,306	304,306	304,306	304,306	304,306	304,306	304,306	304,306	0	304,306
46	**WATER TREATMENT PLANT**	127,707	127,877	128,047	128,217	128,387	128,557	128,727	128,897	129,067	129,237	129,408	129,578	129,748	2,041	128,727
47	**TRANSMISSION & DISTRIBUTION**	1,882,318	1,882,775	1,883,231	1,883,688	1,884,144	1,884,601	1,885,058	1,885,514	1,885,971	1,886,427	1,886,884	1,887,340	1,887,797	5,479	1,885,058
48	**GENERAL PLANT**	67,816	70,396	70,585	71,128	71,234	71,340	71,917	72,023	72,129	72,661	73,175	73,735	74,267	6,451	71,724
49	**TOTAL PLANT IN SERVICE**	2,387,259	2,390,487	2,391,292	2,392,451	2,393,184	2,393,916	2,395,121	2,395,853	2,396,586	2,397,745	2,398,885	2,400,072	2,401,230	13,971	2,394,928
50	**LAND & LAND RIGHTS**	11,996	11,996	11,996	11,996	11,996	11,996	11,996	11,996	11,996	11,996	11,996	11,996	11,996	0	11,996
51	**TOTAL PIS LESS LAND**	2,375,263	2,378,471	2,379,296	2,380,455	2,381,186	2,381,921	2,383,125	2,383,858	2,384,590	2,385,749	2,386,890	2,388,076	2,389,235	13,971	2,382,932

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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	170	170	170	170	170	170	170	170	170	170	170	170	2,041	1,020
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	159	159	159	159	159	159	159	159	159	159	159	159	1,905	952
28	334.4 Meters & Meter Installation	298	298	298	298	298	298	298	298	298	298	298	298	3,574	1,787
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	41	3	9	2	2	(44)	2	2	9	8	9	9	50	34
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	1,537	119	317	63	63	376	63	63	317	306	333	317	3,875	2,345
36	*341.5 Transportation Equipment*	207	16	43	8	8	51	8	8	43	41	45	43	521	315
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	62	5	13	3	3	15	3	3	13	12	13	13	157	95
39	344.5 Laboratory Equipment	49	4	10	2	2	12	2	2	10	10	11	10	123	74
40	345.5 Power Operated Equipment	685	53	141	28	28	168	28	28	141	136	148	141	1,726	1,045
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**	170	170	170	170	170	170	170	170	170	170	170	170	2,041	1,020
47	**TRANSMISSION & DISTRIBUTION**	457	457	457	457	457	457	457	457	457	457	457	457	5,479	2,739
48	**GENERAL PLANT**	2,581	199	532	106	106	577	106	106	532	514	556	532	6,451	3,908
49	**TOTAL NET ADDITIONS**	3,207	826	1,159	733	733	1,204	733	733	1,159	1,141	1,186	1,159	13,971	7,667
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	3,207	826	1,159	733	733	1,204	733	733	1,159	1,141	1,186	1,159	13,971	7,667

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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	338.3 Other Plant & Miscellaneous	170	170	170	170	170	170	170	170	170	170	170	170	2,041	1,020
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	159	159	159	159	159	159	159	159	159	159	159	159	1,905	952
28	334.4 Meters & Meter Installation	298	298	298	298	298	298	298	298	298	298	298	298	3,574	1,787
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	41	3	9	2	2	10	2	2	9	8	9	9	105	63
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	1,537	119	317	63	63	376	63	63	317	306	333	317	3,875	2,345
36	341.5 Transportation Equipment	207	16	43	8	8	51	8	8	43	41	45	43	521	315
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	62	5	13	3	3	15	3	3	13	12	13	13	157	95
39	344.5 Laboratory Equipment	49	4	10	2	2	12	2	2	10	10	11	10	123	74
40	345.5 Power Operated Equipment	685	53	141	28	28	168	28	28	141	136	148	141	1,726	1,045
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**	170	170	170	170	170	170	170	170	170	170	170	170	2,041	1,020
47	**TRANSMISSION & DISTRIBUTION**	457	457	457	457	457	457	457	457	457	457	457	457	5,479	2,739
48	**GENERAL PLANT**	2,581	199	532	106	106	632	106	106	532	514	559	532	6,506	3,937
49	**TOTAL GROSS ADDITIONS**	3,207	826	1,159	733	733	1,259	733	733	1,159	1,141	1,186	1,159	14,026	7,696
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	3,207	826	1,159	733	733	1,259	733	733	1,159	1,141	1,186	1,159	14,026	7,696

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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	54	0	0	0	0	0	0	54	29
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	54	0	0	0	0	0	0	54	29
49	***TOTAL RETIREMENTS***	0	0	0	0	0	54	0	0	0	0	0	0	54	29
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	54	0	0	0	0	0	0	54	29

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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	1	0.00%	0
3	302.1 Franchises	5,112	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	10,779	0.00%	0
7	304.2 Structures & Improvements	23,915	27.89%	6,671
8	305.2 Collecting & Impounding reservoirs	0	27.89%	0
9	306.2 Lake, River & Other Intakes	0	27.89%	0
10	307.2 Wells & Springs	59,215	27.89%	16,517
11	308.2 Infiltration Galleries & Tunnels	0	27.89%	0
12	309.2 Supply Mains	7,232	27.89%	2,017
13	310.2 Power Generation Equipment	65,129	0.00%	0
14	311.2 Pumping Equipment	138,036	27.89%	38,503
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	31,991	0.00%	0
19	320.3 Water Treatment Equipment	95,716	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	1,020	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	143,459	0.00%	0
26	331.4 Transmission & Distribution	1,587,499	71.91%	1,141,571
27	333.4 Services	87,517	0.00%	0
28	334.4 Meters & Meter Installation	66,728	0.00%	0
29	335.4 Hydrants	(145)	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	1,217	0.00%	0
33	304.5 Structures & Improvements	12,406	0.00%	0
34	340.5 Office Furniture & Equipment	7,667	0.00%	0
35	340.51 Computer Equipment	20,409	0.00%	0
36	341.5 Transportation Equipment	11,774	0.00%	0
37	342.5 Stores Equipment	110	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	4,273	0.00%	0
39	344.5 Laboratory Equipment	3,875	0.00%	0
40	345.5 Power Operated Equipment	4,894	0.00%	0
41	346.5 Communication Equipment	2,221	0.00%	0
42	347.5 Miscellaneous Equipment	998	0.00%	0
43	348.5 Other Tangible Plant	1,879	0.00%	0
44	**INTANGIBLE PLANT**	5,113	0.00%	0
45	**SUPPLY & PUMPING**	304,306	20.94%	63,708
46	**WATER TREATMENT PLANT**	128,727	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	1,885,058	60.56%	1,141,571
48	**GENERAL PLANT**	71,724	0.00%	0
49	**TOTAL PLANT IN SERVICE**	2,394,928	50.33%	1,205,279
50	**LAND & LAND RIGHTS**	11,996	0.00%	0
51	**TOTAL PIS LESS LAND**	2,382,932	50.58%	1,205,279

Note: May not cross foot due to rounding.

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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	1,205,279	0	1,205,279	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(246,007)	0	(246,007)	A-9 (W)
4	CIAC	(36,284)	0	(36,284)	A-12 (W)
5	Accumulated Amort. of CIAC	9,143	0	9,143	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**	932,131	0	932,131	

Note: May not cross foot due to rounding.

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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		469,490
10	Utility Adjustment to ordered balance (1)		(5,327)
11	1992 Additions		45,797
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		45,797
15	12/31/92 Balance		509,959
16			
17			
18	1993 Additions		56,091
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	2,644
21	1993 Net Additions		58,734
22	12/31/93 Balance		568,694
23			
24			
25	1994 Additions		69,965
26	1994 Retirements		1,903
27	1994 Adjustments		0
28	1994 Net Additions		68,062
29	12/31/94 Balance		636,756
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(227)
32	1995 Additions		71,730
33	1995 Retirements		707
34	1995 Adjustments		0
35	1995 Net Additions		71,023
36	12/31/95 Balance		707,552
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(1,376)
39	1996 Additions		72,540
40	1996 Retirements		54
41	1996 Adjustments		(31,767)
42	1996 Net Additions		40,719
43	12/31/96 Balance		748,895

(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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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	1,082	128	1,210	0	1,210	1,146	0	1,146
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	11,449	725	12,174	0	12,174	11,812	0	11,812
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	43,390	1,972	45,362	0	45,362	44,376	0	44,376
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,354	207	1,561	0	1,561	1,458	0	1,458
13	310.2 Power Generation Equipment	8,611	3,256	11,867	0	11,867	10,239	0	10,239
14	311.2 Pumping Equipment	121,177	6,902	128,079	0	128,079	124,628	0	124,628
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	14,799	969	15,768	0	15,768	15,283	0	15,283
19	320.3 Water Treatment Equipment	76,822	4,355	81,177	0	81,177	78,999	0	78,999
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	41	41	0	41	21	0	21
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	48,177	3,873	52,050	0	52,050	50,113	0	50,113
26	331.4 Transmission & Distribution	284,672	36,989	321,661	(31,767)	289,894	303,167	(31,767)	271,400
27	333.4 Services	25,944	2,188	28,132	0	28,132	27,038	0	27,038
28	334.4 Meters & Meter Installation	36,429	3,336	39,765	0	39,765	38,097	0	38,097
29	335.4 Hydrants	(34)	(3)	(37)	0	(37)	(36)	0	(36)
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	2,796	256	3,052	0	3,052	2,922	0	2,922
34	340.5 Office Furniture & Equipment	3,534	511	4,045	0	4,045	3,789	0	3,789
35	340.51 Computer Equipment	8,295	3,402	11,697	0	11,697	9,996	0	9,996
36	341.5 Transportation Equipment	8,464	1,963	10,427	0	10,427	9,446	0	9,446
37	342.5 Stores Equipment	37	6	43	0	43	40	0	40
38	343.5 Tools, Shop & Garage Equipment	2,162	267	2,429	0	2,429	2,296	0	2,296
39	344.5 Laboratory Equipment	562	258	820	0	820	691	0	691
40	345.5 Power Operated Equipment	3,928	408	4,336	0	4,336	4,132	0	4,132
41	346.5 Communication Equipment	1,038	222	1,260	0	1,260	1,149	0	1,149
42	347.5 Miscellaneous Equipment	251	67	318	0	318	284	0	284
43	348.5 Other Tangible Plant	1,235	188	1,423	0	1,423	1,329	0	1,329
44	INTANGIBLE PLANT	1,082	128	1,210	0	1,210	1,146	0	1,146
45	SUPPLY & PUMPING	185,981	13,062	199,043	0	199,043	192,513	0	192,513
46	WATER TREATMENT PLANT	91,621	5,365	96,986	0	96,986	94,304	0	94,304
47	TRANSMISSION & DISTRIBUTION	395,188	46,383	441,571	(31,767)	409,804	418,380	(31,767)	386,613
48	GENERAL PLANT	32,304	7,548	39,852	0	39,852	36,074	0	36,074
49	TOTAL ACCUMULATED DEPRECIATION	706,176	72,486	778,662	(31,767)	746,895	742,416	(31,767)	710,649

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 / Washington / Sunny Hills
Docket No.: 950495-WS
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	1,082	1,093	1,104	1,115	1,126	1,137	1,144	1,155	1,166	1,177	1,188	1,199	1,210	128	1,146
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	11,449	11,509	11,569	11,629	11,689	11,749	11,814	11,874	11,934	11,994	12,054	12,114	12,174	725	11,812
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	43,390	43,554	43,718	43,882	44,046	44,210	44,378	44,542	44,706	44,870	45,034	45,198	45,362	1,972	44,376
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	1,354	1,371	1,388	1,405	1,422	1,439	1,459	1,476	1,493	1,510	1,527	1,544	1,561	207	1,458
13	310.2 Power Generation Equipment	8,611	8,882	9,153	9,424	9,695	9,966	10,241	10,512	10,783	11,054	11,325	11,596	11,867	3,256	10,239
14	311.2 Pumping Equipment	121,177	121,752	122,327	122,902	123,477	124,052	124,629	125,204	125,779	126,354	126,929	127,504	128,079	6,902	124,628
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	14,799	14,880	14,961	15,042	15,123	15,204	15,282	15,363	15,444	15,525	15,606	15,687	15,768	969	15,283
19	320.3 Water Treatment Equipment	76,822	77,185	77,548	77,911	78,274	78,637	78,999	79,362	79,725	80,088	80,451	80,814	81,177	4,355	78,999
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	23	26	29	32	35	38	41	41	21
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	48,177	48,500	48,823	49,146	49,469	49,792	50,112	50,435	50,758	51,081	51,404	51,727	52,050	3,873	50,113
26	331.4 Transmission & Distribution	284,672	287,754	290,836	293,918	297,000	300,082	303,169	306,251	309,333	312,415	315,497	318,579	321,661	36,989	303,167
27	333.4 Services	25,944	26,126	26,308	26,490	26,672	26,854	27,040	27,222	27,404	27,586	27,768	27,950	28,132	2,188	27,038
28	334.4 Meters & Meter Installation	36,429	36,707	36,985	37,263	37,541	37,819	38,097	38,375	38,653	38,931	39,209	39,487	39,765	3,336	38,097
29	335.4 Hydrants	(34)	(34)	(34)	(34)	(34)	(34)	(37)	(37)	(37)	(37)	(37)	(37)	(37)	(3)	(36)
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	2,796	2,822	2,848	2,874	2,900	2,926	2,896	2,922	2,948	2,974	3,000	3,026	3,052	256	2,922
34	340.5 Office Furniture & Equipment	3,534	3,577	3,620	3,663	3,706	3,749	3,787	3,830	3,873	3,916	3,959	4,002	4,045	511	3,789
35	340.51 Computer Equipment	6,295	8,579	8,863	9,147	9,431	9,715	9,993	10,277	10,561	10,845	11,129	11,413	11,697	3,402	9,996
36	341.5 Transportation Equipment	8,464	8,628	8,792	8,956	9,120	9,284	9,443	9,607	9,771	9,935	10,099	10,263	10,427	1,963	9,446
37	342.5 Stores Equipment	37	38	39	40	41	42	37	38	39	40	41	42	43	6	40
38	343.5 Tools, Shop & Garage Equipment	2,162	2,184	2,206	2,228	2,250	2,272	2,297	2,319	2,341	2,363	2,385	2,407	2,429	267	2,296
39	344.5 Laboratory Equipment	562	584	606	628	650	672	688	710	732	754	776	798	820	258	691
40	345.5 Power Operated Equipment	3,928	3,982	3,996	4,030	4,064	4,098	4,132	4,166	4,200	4,234	4,268	4,302	4,336	408	4,132
41	346.5 Communication Equipment	1,038	1,057	1,076	1,095	1,114	1,133	1,146	1,165	1,184	1,203	1,222	1,241	1,260	222	1,149
42	347.5 Miscellaneous Equipment	251	257	263	269	275	281	282	288	294	300	306	312	318	67	284
43	348.5 Other Tangible Plant	1,235	1,251	1,267	1,283	1,299	1,315	1,327	1,343	1,359	1,375	1,391	1,407	1,423	188	1,329
44	**INTANGIBLE PLANT**	1,082	1,093	1,104	1,115	1,126	1,137	1,144	1,155	1,166	1,177	1,188	1,199	1,210	128	1,146
45	**SUPPLY & PUMPING**	185,981	187,068	188,155	189,242	190,329	191,416	192,521	193,608	194,695	195,782	196,869	197,956	199,043	13,062	192,513
46	**WATER TREATMENT PLANT**	91,621	92,068	92,515	92,962	93,409	93,856	94,304	94,751	95,198	95,645	96,092	96,539	96,986	5,365	94,304
47	**TRANSMISSION & DISTRIBUTION**	395,188	399,053	402,918	406,783	410,648	414,513	418,361	422,246	426,111	429,976	433,841	437,706	441,571	46,383	418,380
48	**GENERAL PLANT**	32,304	32,941	33,578	34,215	34,852	35,489	36,030	36,667	37,304	37,941	38,578	39,215	39,852	7,548	36,074
49	**TOTAL WATER ACCUM. DEPR.**	706,176	712,229	718,270	724,317	730,364	736,411	742,380	748,427	754,474	760,521	766,568	772,615	778,662	72,486	742,416

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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	11	11	11	11	11	7	11	11	11	11	11	11	128	64
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	60	60	60	60	60	65	60	60	60	60	60	60	725	363
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	164	164	164	164	164	168	164	164	164	164	164	164	1,972	986
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	17	17	17	17	17	20	17	17	17	17	17	17	207	104
13	310.2 Power Generation Equipment	271	271	271	271	271	275	271	271	271	271	271	271	3,256	1,628
14	311.2 Pumping Equipment	575	575	575	575	575	577	575	575	575	575	575	575	6,902	3,451
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	81	81	81	81	81	78	81	81	81	81	81	81	969	484
19	320.3 Water Treatment Equipment	363	363	363	363	363	362	363	363	363	363	363	363	4,355	2,177
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	6	3	3	3	3	3	3	41	21
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	323	323	323	323	323	320	323	323	323	323	323	323	3,873	1,936
26	331.4 Transmission & Distribution	3,082	3,082	3,082	3,082	3,082	3,087	3,082	3,082	3,082	3,082	3,082	3,082	36,989	18,495
27	333.4 Services	182	182	182	182	182	186	182	182	182	182	182	182	2,186	1,094
28	334.4 Meters & Meter Installation	278	278	278	278	278	278	278	278	278	278	278	278	3,336	1,668
29	335.4 Hydrants	0	0	0	0	0	(3)	0	0	0	0	0	0	(3)	(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	26	26	26	26	26	(30)	26	26	26	26	26	26	256	126
34	340.5 Office Furniture & Equipment	43	43	43	43	43	38	43	43	43	43	43	43	511	255
35	340.51 Computer Equipment	284	284	284	284	284	278	284	284	284	284	284	284	3,402	1,701
36	341.5 Transportation Equipment	164	164	164	164	164	159	164	164	164	164	164	164	1,963	981
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	22	22	22	22	22	25	22	22	22	22	22	22	267	134
39	344.5 Laboratory Equipment	22	22	22	22	22	16	22	22	22	22	22	22	256	129
40	345.5 Power Operated Equipment	34	34	34	34	34	34	34	34	34	34	34	34	408	204
41	346.5 Communication Equipment	19	19	19	19	19	13	19	19	19	19	19	19	222	111
42	347.5 Miscellaneous Equipment	6	6	6	6	6	1	6	6	6	6	6	6	67	33
43	348.5 Other Tangible Plant	16	16	16	16	16	12	16	16	16	16	16	16	188	94
44	**INTANGIBLE PLANT**	11	11	11	11	11	7	11	11	11	11	11	11	128	64
45	**SUPPLY & PUMPING**	1,087	1,087	1,087	1,087	1,087	1,105	1,087	1,087	1,087	1,087	1,087	1,087	13,062	6,532
46	**WATER TREATMENT PLANT**	447	447	447	447	447	448	447	447	447	447	447	447	5,365	2,682
47	**TRANSMISSION & DISTRIBUTION**	3,865	3,865	3,865	3,865	3,865	3,868	3,865	3,865	3,865	3,865	3,865	3,865	46,383	23,191
48	**GENERAL PLANT**	637	637	637	637	637	541	637	637	637	637	637	637	7,548	3,771
49	**TOTAL NET ADDITIONS**	6,047	6,047	6,047	6,047	6,047	5,969	6,047	6,047	6,047	6,047	6,047	6,047	72,486	36,240

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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	11	11	11	11	11	7	11	11	11	11	11	11	128	64
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	60	60	60	60	60	65	60	60	60	60	60	60	725	363
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	164	164	164	164	164	168	164	164	164	164	164	164	1,972	986
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	17	17	17	17	17	20	17	17	17	17	17	17	207	104
13	310.2 Power Generation Equipment	271	271	271	271	271	275	271	271	271	271	271	271	3,256	1,628
14	311.2 Pumping Equipment	575	575	575	575	575	577	575	575	575	575	575	575	6,902	3,451
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	81	81	81	81	81	78	81	81	81	81	81	81	969	484
19	320.3 Water Treatment Equipment	363	363	363	363	363	362	363	363	363	363	363	363	4,355	2,177
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	8	3	3	3	3	3	3	41	21
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	323	323	323	323	323	320	323	323	323	323	323	323	3,873	1,936
26	331.4 Transmission & Distribution	3,082	3,082	3,082	3,082	3,082	3,087	3,082	3,082	3,082	3,082	3,082	3,082	36,969	18,485
27	333.4 Services	182	182	182	182	182	186	182	182	182	182	182	182	2,186	1,094
28	334.4 Meters & Meter Installation	278	278	278	278	278	278	278	278	278	278	278	278	3,336	1,668
29	335.4 Hydrants	0	0	0	0	0	(3)	0	0	0	0	0	0	(3)	(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	26	26	26	26	26	24	26	26	26	26	26	26	310	155
34	340.5 Office Furniture & Equipment	43	43	43	43	43	36	43	43	43	43	43	43	511	255
35	340.51 Computer Equipment	284	284	284	284	284	278	284	284	284	284	284	284	3,402	1,701
36	341.5 Transportation Equipment	164	164	164	164	164	159	164	164	164	164	164	164	1,963	981
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	22	22	22	22	22	25	22	22	22	22	22	22	267	134
39	344.5 Laboratory Equipment	22	22	22	22	22	16	22	22	22	22	22	22	258	129
40	345.5 Power Operated Equipment	34	34	34	34	34	34	34	34	34	34	34	34	408	204
41	346.5 Communication Equipment	19	19	19	19	19	13	19	19	19	19	19	19	222	111
42	347.5 Miscellaneous Equipment	6	6	6	6	6	1	6	6	6	6	6	6	67	33
43	348.5 Other Tangible Plant	16	16	16	16	16	12	16	16	16	16	16	16	188	94
44	**INTANGIBLE PLANT**	11	11	11	11	11	7	11	11	11	11	11	11	128	64
45	**SUPPLY & PUMPING**	1,087	1,087	1,087	1,087	1,087	1,105	1,087	1,087	1,087	1,087	1,087	1,087	13,062	6,532
46	**WATER TREATMENT PLANT**	447	447	447	447	447	448	447	447	447	447	447	447	5,365	2,682
47	**TRANSMISSION & DISTRIBUTION**	3,865	3,865	3,865	3,865	3,865	3,868	3,865	3,865	3,865	3,865	3,865	3,865	46,383	23,191
48	**GENERAL PLANT**	637	637	637	637	637	595	637	637	637	637	637	637	7,602	3,800
49	**TOTAL GROSS ADDITIONS**	6,047	6,047	6,047	6,047	6,047	6,023	6,047	6,047	6,047	6,047	6,047	6,047	72,540	36,269

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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	54	0	0	0	0	0	0	54	29
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	54	0	0	0	0	0	0	54	29
49	**TOTAL RETIREMENTS**	0	0	0	0	0	54	0	0	0	0	0	0	54	29

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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	(31,767)	0	0	0	0	0	0	0	0	0	0	0	(31,767)	(31,767)
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**	(31,767)	0	0	0	0	0	0	0	0	0	0	0	(31,767)	(31,767)
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	(31,767)	0	0	0	0	0	0	0	0	0	0	0	(31,767)	(31,767)

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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	1,146	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	11,812	27.89%	3,295
8	305.2 Collecting & Impounding reservoirs	0	27.89%	0
9	306.2 Lake, River & Other Intakes	0	27.89%	0
10	307.2 Wells & Springs	44,376	27.89%	12,378
11	308.2 Infiltration Galleries & Tunnels	0	27.89%	0
12	309.2 Supply Mains	1,458	27.89%	407
13	310.2 Power Generation Equipment	10,239	0.00%	0
14	311.2 Pumping Equipment	124,628	27.89%	34,763
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	15,283	0.00%	0
19	320.3 Water Treatment Equipment	78,999	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	21	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	50,113	0.00%	0
26	331.4 Transmission & Distribution	271,400	71.91%	195,164
27	333.4 Services	27,038	0.00%	0
28	334.4 Meters & Meter Installation	38,097	0.00%	0
29	335.4 Hydrants	(36)	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	2,922	0.00%	0
34	340.5 Office Furniture & Equipment	3,789	0.00%	0
35	340.51 Computer Equipment	9,996	0.00%	0
36	341.5 Transportation Equipment	9,446	0.00%	0
37	342.5 Stores Equipment	40	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	2,296	0.00%	0
39	344.5 Laboratory Equipment	691	0.00%	0
40	345.5 Power Operated Equipment	4,132	0.00%	0
41	346.5 Communication Equipment	1,149	0.00%	0
42	347.5 Miscellaneous Equipment	284	0.00%	0
43	348.5 Other Tangible Plant	1,329	0.00%	0
44	**INTANGIBLE PLANT**	1,146	0.00%	0
45	**SUPPLY & PUMPING**	192,513	26.41%	50,843
46	**WATER TREATMENT PLANT**	94,304	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	386,613	50.48%	195,164
48	**GENERAL PLANT**	36,074	0.00%	0
49	**TOTAL**	710,649	34.62%	246,007

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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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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**	112,246
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	2,185
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	2,185
15	**12/31/92 Balance**	114,431
16		
17		
18	1993 Additions	2,889
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	2,889
22	**12/31/93 Balance**	117,320
23		
24		
25	1994 Additions	3,119
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	3,119
29	**12/31/94 Balance**	120,439
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	120,439
37		
38		
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	120,439

(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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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	17,809	0	17,809	0	17,809	17,809	0	17,809	0.00%	0
2	Line/Main Extensions	10,000	0	10,000	0	10,000	10,000	0	10,000	0.00%	0
3	Meter Installation Fees	5,472	0	5,472	0	5,472	5,472	0	5,472	0.00%	0
4	Contributed Lines	59,118	0	59,118	0	59,118	59,118	0	59,118	60.56%	35,802
5	Cont. Prpty Other than Lines	2,300	0	2,300	0	2,300	2,300	0	2,300	20.94%	482
6	Service Installation Fees	25,740	0	25,740	0	25,740	25,740	0	25,740	0.00%	0
7	**TOTAL WATER CIAC**	120,439	0	120,439	0	120,439	120,439	0	120,439	30.13%	36,284
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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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 5
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	17,809	17,809	17,809	17,809	17,809	17,809	17,809	17,809	17,809	17,809	17,809	17,809	17,809	0	17,809
2	Line/Main Extensions	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	10,000
3	Meter Installation Fees	5,472	5,472	5,472	5,472	5,472	5,472	5,472	5,472	5,472	5,472	5,472	5,472	5,472	0	5,472
4	Contributed Lines	59,118	59,118	59,118	59,118	59,118	59,118	59,118	59,118	59,118	59,118	59,118	59,118	59,118	0	59,118
5	Cont. Prpty Other than Lines	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	0	2,300
6	Service Installation Fees	25,740	25,740	25,740	25,740	25,740	25,740	25,740	25,740	25,740	25,740	25,740	25,740	25,740	0	25,740
7	TOTAL WATER CIAC	120,439	120,439	120,439	120,439	120,439	120,439	120,439	120,439	120,439	120,439	120,439	120,439	120,439	0	120,439

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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

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Note: May not cross foot due to rounding.

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Avg. [ ] 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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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**	21,026
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	2,833
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	2,833
15	**12/31/92 Balance**	23,859
16		
17		
18	1993 Additions	2,897
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	2,897
22	**12/31/93 Balance**	26,756
23		
24		
25	1994 Additions	3,261
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	3,261
29	12/31/94 Balance	30,017
30		
31		
32	1995 Additions	3,295
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	3,295
36	**12/31/95 Balance**	33,312
37		
38		
39	1996 Additions	3,295
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	3,295
43	**12/31/96 Balance**	36,607

(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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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	5,223	702	5,925	0	5,925	5,574	0	5,574	0.00%	0
2	Line/Main Extensions	2,071	233	2,304	0	2,304	2,188	0	2,188	0.00%	0
3	Meter Installation Fees	1,369	274	1,643	0	1,643	1,506	0	1,506	0.00%	0
4	Contributed Lines	17,306	1,377	18,683	0	18,683	17,994	0	17,994	50.48%	9,083
5	Cont. Prpty Other than Lines	194	65	259	0	259	227	0	227	26.41%	60
6	Service Installation Fees	7,150	644	7,794	0	7,794	7,472	0	7,472	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	33,313	3,295	36,608	0	36,608	34,961	0	34,961	26.15%	9,143

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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	5,223	5,282	5,341	5,400	5,459	5,518	5,571	5,630	5,689	5,748	5,807	5,866	5,925	702	5,574
2	Line/Main Extensions	2,071	2,090	2,109	2,128	2,147	2,166	2,190	2,209	2,228	2,247	2,266	2,285	2,304	233	2,188
3	Meter Installation Fees	1,369	1,392	1,415	1,438	1,461	1,484	1,505	1,528	1,551	1,574	1,597	1,620	1,643	274	1,506
4	Contributed Lines	17,306	17,421	17,536	17,651	17,766	17,881	17,993	18,108	18,223	18,338	18,453	18,568	18,683	1,377	17,994
5	Cont. Prpty Other than Lines	194	199	204	209	214	219	229	234	239	244	249	254	259	65	227
6	Service Installation Fees	7,150	7,204	7,258	7,312	7,366	7,420	7,470	7,524	7,578	7,632	7,686	7,740	7,794	644	7,472
7	TOTAL ACC. AMORT. CIAC	33,313	33,586	33,863	34,138	34,413	34,688	34,958	35,233	35,508	35,783	36,058	36,333	36,608	3,295	34,961

Note: May not cross foot due to rounding.

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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	59	59	59	59	59	53	59	59	59	59	59	59	702	351
2	Line/Main Extensions	19	19	19	19	19	24	19	19	19	19	19	19	233	117
3	Meter Installation Fees	23	23	23	23	23	21	23	23	23	23	23	23	274	137
4	Contributed Lines	115	115	115	115	115	112	115	115	115	115	115	115	1,377	688
5	Cont. Prpty Other than Lines	5	5	5	5	5	10	5	5	5	5	5	5	65	33
6	Service Installation Fees	54	54	54	54	54	50	54	54	54	54	54	54	644	322
7	**TOTAL NET ADDITIONS**	275	275	275	275	275	270	275	275	275	275	275	275	3,295	1,648

Note: May not cross foot due to rounding.

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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	59	59	59	59	59	53	59	59	59	59	59	59	702	351
2	Line/Main Extensions	19	19	19	19	19	24	19	19	19	19	19	19	233	117
3	Meter Installation Fees	23	23	23	23	23	21	23	23	23	23	23	23	274	137
4	Contributed Lines	115	115	115	115	115	112	115	115	115	115	115	115	1,377	688
5	Cont. Prpty Other than Lines	5	5	5	5	5	10	5	5	5	5	5	5	65	33
6	Service Installation Fees	54	54	54	54	54	50	54	54	54	54	54	54	644	322
7	**TOTAL GROSS ADDITIONS**	275	275	275	275	275	270	275	275	275	275	275	275	3,295	1,648

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Note: May not cross foot due to rounding.

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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 [ ]
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	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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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	50.33%
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	411,546	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)	(407,346)	(405,828)	(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	479,296	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	752,781	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	15,894,364	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	1,781,158	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	10,466,446	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,857	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	372,536,487	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	12,240,842	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)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(98,645,493)
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	2,168,154
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	2,613,685	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	4,507,685	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	10,204,816	8,420,097	8,949,290
32															

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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

(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	4,394,866	4,516,263	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)	(399,855)	(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	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
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	9,307,116	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	213,558	202,615	191,671	257,235
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	30,174,467	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,861,759	325,798,359	324,989,225	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

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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	81,296,863	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	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	(936,292)	(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	2,796,288	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	1,738,371	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															

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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	2,963,384
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	112,967,623	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)	(30,432,467)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	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	21,157,236
39															
40	**TOTAL DEFERRED CREDITS**	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,769	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	325,798,359	324,989,225	326,684,580	329,061,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,880	341,347,177	343,469,022	333,207,923

Note: May not cros to rounding.

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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 - %	50.58%	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 - %	34.62%	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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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	76,299	0	76,299	51,395	127,694	67.36%	B-4(W),B-3(W)
3	Other Revenue	2,280	0	2,280	0	2,280		B-4(W)
4	**TOTAL OPERATING REVENUES**	78,579	0	78,579	51,395	129,974		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	89,891	3,283	93,174	0	93,174		B-5(W)
7	Depreciation net of CIAC Amort	40,715	0	40,715	0	40,715		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	25,727	6,642	32,369	2,313 (A)	34,682		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(46,498)	(4,477)	(50,975)	18,933 (B)	(32,042)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	109,835	5,448	115,283	21,246	136,529		
12	**NET OPERATING INCOME**	(31,256)	(5,448)	(36,704)	30,149	(6,555)		
13	**RATE BASE**	603,056	31,767	634,823		634,823		A-1(W)
14	**RATE OF RETURN**	(5.18%)		(5.78%)		(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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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	76,299	0	76,299	174,220		250,519	228.34%	B-4(W),B-3(W)
3	Other Revenue	2,280	0	2,280	0		2,280		B-4(W)
4	**TOTAL OPERATING REVENUES**	78,579	0	78,579	174,220		252,799		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	89,891	3,283	93,174	0		93,174		B-5(W)
7	Depreciation net of CIAC Amort	40,715	0	40,715	0		40,715		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	25,727	6,642	32,369	7,840	(A)	40,209		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(46,498)	(4,477)	(50,975)	64,181	(B)	13,206		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	109,835	5,448	115,283	72,021		187,304		
12	**NET OPERATING INCOME**	(31,256)	(5,448)	(36,704)	102,199		65,495		
13	**RATE BASE**	603,056	31,767	634,823			634,823		A-1(W)
14	**RATE OF RETURN**	(5.18%)		(5.78%)			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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year 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	634,823	634,823	A-1(W)	
6	Required / Requested Income (L3 x L5)	65,495	(6,555)		
7	Adjusted Income Under Present Rates	(36,704)	(36,704)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	102,199	30,149		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	166,380	49,082		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	174,220	51,395		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	166,380	49,082		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	64,181	18,933		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	7,840	2,313		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	102,199	30,149		B-1(W)1/3,2/3

Notes:

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

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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	1,207	
11			
12	3. Conservation Program Expenses	843	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	240	
15			
16	5. Conservation Elasticity Adjustment	(921)	
17			
18	6. Hewitt Study Expenses	1,913	
19			
20	7.	0	
21			
22		3,283	
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.	200	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Tax Add-back	32,201	
41			
42	4. Non Used and Useful Property Taxes	(25,759)	
43			
44		6,642	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(4,477)	
47			
48	2.	0	
49			
50		(4,477)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	5,448	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-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	69,637	0	69,637
4	461.2 Metered - Commercial	6,662	0	6,662
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	76,299	0	76,299
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**	76,299	0	76,299
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	2,280	0	2,280
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**	2,280	0	2,280
26	**TOTAL PRESENT WATER OPERATING REVENUES**	78,579	0	78,579

Note: May not cross foot due to rounding.

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year 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	40,152	2,502	42,653	24,247	1,155	25,402	4,388	454	4,842	11,517	892	12,409
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits (1)	10,034	147	10,181	6,059	0	6,059	1,096	61	1,158	2,878	86	2,964
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	11,208	(849)	10,359	11,000	(875)	10,125	14	0	14	194	26	220
6	616	Fuel for Power Production	265	0	265	265	0	265	0	0	0	0	0	0
7	618	Chemicals	571	(45)	526	571	(45)	526	0	0	0	0	0	0
8	620	Materials & Supplies	6,451	138	6,589	5,690	0	5,690	233	24	258	528	113	641
9	631	Contractual Services - Eng.	88	0	88	0	0	0	0	0	0	88	0	88
10	632	Contractual Services - Acct.	469	0	469	0	0	0	0	0	0	469	0	469
11	633	Contractual Services - Legal	283	0	283	0	0	0	0	0	0	283	0	283
12	634	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	2,525	555	3,080	1,796	215	2,011	0	0	0	729	340	1,069
14	641	Rental of Real Building/Real Property	419	66	485	0	0	0	0	0	0	419	66	485
15	642	Rental of Equipment	92	11	104	73	0	73	0	0	0	19	11	31
16	650	Transportation Expense	4,462	31	4,493	4,092	0	4,092	165	21	186	205	10	215
17	656	Insurance - Vehicle	322	0	322	0	0	0	0	0	0	322	0	322
18	657	Insurance - General Liability	661	137	798	0	0	0	0	0	0	661	137	798
19	658	Insurance - Workman's Comp (2)	687	7	694	415	0	415	75	4	79	197	2	199
20	659	Insurance - Other	66	0	66	0	0	0	0	0	0	66	0	66
21	660	Advertising Expense	72	65	136	0	0	0	0	0	0	72	65	136
22	666	Reg. Comm. Exp. - Rate Case Amort.	1,941	0	1,941	0	0	0	0	0	0	1,941	0	1,941
23	667	Reg. Comm. Exp. - Other	156	0	156	0	0	0	0	0	0	156	0	156
24	670	Bad Debt Expense	574	62	636	0	0	0	574	62	636	0	0	0
25	675	Miscellaneous Expenses	8,394	458	8,852	3,700	0	3,700	1,440	83	1,523	3,254	375	3,629
26		**TOTAL WATER O & M EXPENSES**	89,891	3,283	93,174	57,908	450	58,358	7,986	710	8,696	23,997	2,123	26,120

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 o rounding.

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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	3,313	3,037	3,505	3,375	3,433	3,364	3,386	3,385	3,297	3,401	3,285	3,369	40,151	2,502	42,653
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)	826	759	876	843	858	841	846	846	824	850	821	842	10,034	147	10,181
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	941	932	934	934	934	933	933	933	933	934	933	933	11,208	(849)	10,359
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	55	47	47	47	47	47	47	47	47	47	47	47	571	(45)	526
8	620.1-.8 Materials & Supplies	554	625	534	529	529	529	526	526	524	526	524	525	6,451	138	6,589
9	631.1-.8 Contractual Services - Eng.	7	7	8	8	7	7	7	7	7	7	7	7	88	0	88
10	632.1-.8 Contractual Services - Acct.	39	37	40	40	39	39	39	39	39	40	38	39	469	0	469
11	633.1-.8 Contractual Services - Legal	23	22	24	24	24	24	24	24	23	24	23	23	283	0	283
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	208	206	200	210	208	205	215	215	215	215	214	215	2,525	555	3,080
14	641.1-.8 Rental of Real Building/Real Property	34	33	36	36	35	35	35	35	35	36	34	35	419	66	485
15	642.1-.8 Rental of Equipment	2	2	3	2	2	2	2	2	2	2	89	2	93	11	104
16	650.1-.8 Transportation Expense	377	369	372	372	372	371	372	372	371	372	371	371	4,462	31	4,493
17	656.1-.8 Insurance - Vehicle	26	25	28	27	27	27	27	27	27	27	26	27	322	0	322
18	657.1-.8 Insurance - General Liability	54	52	57	56	56	55	55	56	55	56	54	55	661	137	798
19	658.1-.8 Insurance - Workman's Comp (2)	57	52	60	58	59	58	58	58	58	58	56	58	687	7	694
20	659.1-.8 Insurance - Other	5	5	6	6	6	5	6	6	5	6	5	5	66	0	66
21	660.1-.8 Advertising Expense	6	6	6	6	6	6	6	6	6	6	6	6	72	65	137
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	160	153	166	166	163	161	163	163	161	165	159	161	1,941	0	1,941
23	667.1-.8 Reg. Comm. Exp. - Other	13	12	13	13	13	13	13	13	13	13	13	13	156	0	156
24	670.1-.8 Bad Debt Expense	48	44	49	48	48	48	49	49	47	49	47	48	574	62	636
25	675.1-.8 Miscellaneous Expenses	508	473	545	816	816	983	791	791	783	796	474	817	8,394	458	8,852
26	TOTAL WATER O & M EXPENSES	7,326	6,900	7,507	7,683	7,682	7,754	7,667	7,599	7,471	7,697	7,207	7,399	89,892	3,283	93,175

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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	2,000	1,794	2,148	2,023	2,094	2,042	2,045	2,047	1,980	2,050	1,961	2,043	24,247	1,155	25,402
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)	500	448	537	505	523	510	511	511	495	512	495	511	6,059	0	6,059
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	924	916	916	916	916	916	916	916	916	916	916	916	11,000	(875)	10,125
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	55	47	47	47	47	47	47	47	47	47	47	47	571	(45)	526
8	620.1-.6 Materials & Supplies	491	566	469	464	465	466	461	461	461	462	461	461	5,690	0	5,690
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	148	149	138	147	146	144	154	154	154	153	154	154	1,796	215	2,011
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	1	1	1	1	1	1	0	0	0	0	68	0	73	0	73
16	650.1-.6 Transportation Expense	347	341	341	341	341	341	341	341	341	341	341	341	4,092	0	4,092
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)	34	31	37	35	36	35	35	35	34	35	34	35	415	0	415
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	120	107	144	417	421	593	395	396	395	397	89	225	3,700	0	3,700
26	TOTAL WATER DIRECT O & M EXPENSES	4,686	4,398	4,776	4,962	4,990	5,095	4,972	4,908	4,823	4,979	4,586	4,733	57,908	450	58,358

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 cros... ...s to rounding.

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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)
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Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7	Salaries & Wages - Employees	367	335	371	368	369	364	375	371	361	375	362	370	4,388	454	4,842
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)	92	84	93	92	92	91	94	93	90	94	90	92	1,096	61	1,158
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	14	0	14
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	19	18	20	20	20	19	20	20	19	20	19	20	233	24	258
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	14	13	14	14	14	14	14	14	14	14	14	14	165	21	186
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	6	6	6	6	6	6	6	6	6	6	6	75	4	79
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	48	44	49	48	48	48	49	49	47	49	47	48	574	62	[illegible]
25	675.7	Miscellaneous Expenses	120	110	122	121	121	120	123	122	119	123	119	121	1,440	83	1,523
26		**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	667	609	676	670	672	663	682	675	657	683	659	673	7,986	710	8,696

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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)
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Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	947	908	987	984	970	958	967	968	955	977	942	956	11,517	892	12,409
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)	237	227	247	246	242	239	242	242	239	244	235	239	2,878	86	2,964
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	16	15	17	17	16	16	16	16	16	16	16	16	194	26	220
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	43	42	45	45	44	44	44	44	44	45	43	44	528	113	641
9	631.8	Contractual Services - Eng.	7	7	8	8	7	7	7	7	7	7	7	7	88	0	88
10	632.8	Contractual Services - Acct.	39	37	40	40	39	39	39	39	39	40	38	39	469	0	469
11	633.8	Contractual Services - Legal	23	22	24	24	24	24	24	24	23	24	23	23	283	0	283
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	60	57	62	62	61	61	61	61	60	62	60	61	729	340	1,069
14	641.8	Rental of Real Building/Real Property	34	33	36	36	35	35	35	35	35	36	34	35	419	66	485
15	642.8	Rental of Equipment	2	2	2	2	2	2	2	2	2	2	2	2	19	11	31
16	650.8	Transportation Expense	17	16	18	18	17	17	17	17	17	17	17	17	205	10	215
17	656.8	Insurance - Vehicle	26	25	28	27	27	27	27	27	27	27	26	27	322	0	322
18	657.8	Insurance - General Liability	54	52	57	56	56	55	55	56	55	56	54	55	661	137	798
19	658.8	Insurance - Workman's Comp (2)	16	16	17	17	17	16	17	17	16	17	16	16	197	2	199
20	659.8	Insurance - Other	5	5	6	6	6	5	6	6	5	6	5	5	66	0	66
21	660.8	Advertising Expense	6	6	6	6	6	6	6	6	6	6	6	6	72	65	136
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	160	153	166	166	163	161	163	163	161	165	159	161	1,941	0	1,941
23	667.8	Reg. Comm. Exp. - Other	13	12	13	13	13	13	13	13	13	13	13	13	156	0	156
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	267	257	279	278	274	271	273	273	270	276	266	270	3,254	375	3,629
26		**TOTAL WATER ALLOCATED A & G EXPENSES**	1,972	1,893	2,056	2,051	2,020	1,995	2,014	2,016	1,991	2,035	1,962	1,992	23,997	2,123	26,120

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 cros to rounding

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year 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)
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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	39,483	2,318	(1,650)	40,152	0	388	201	0	0	1,913	2,502	42,653
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)	9,805	228	0	10,034	0	97	50	0	0	0	147	10,181
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	11,230	0	(22)	11,208	0	26	0	0	(875)	0	(849)	10,359
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	560	11	0	571	0	0	0	0	(45)	0	(45)	526
8	620.1-.8	Materials & Supplies	6,405	125	(79)	6,451	0	47	65	25	0	0	138	6,589
9	631.1-.8	Contractual Services - Eng.	96	2	(9)	88	0	0	0	0	0	0	0	88
10	632.1-.8	Contractual Services - Acct.	508	10	(49)	469	0	0	0	0	0	0	0	469
11	633.1-.8	Contractual Services - Legal	306	6	(29)	283	0	0	0	0	0	0	0	283
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	2,551	50	(76)	2,525	0	121	219	215	0	0	555	3,080
14	641.1-.8	Rental of Real Building/Real Property	454	9	(44)	419	0	66	0	0	0	0	66	485
15	642.1-.8	Rental of Equipment	93	2	(2)	92	0	10	2	0	0	0	11	104
16	650.1-.8	Transportation Expense	4,415	86	(39)	4,462	0	31	0	0	0	0	31	4,493
17	656.1-.8	Insurance - Vehicle	348	7	(33)	322	0	0	0	0	0	0	0	322
18	657.1-.8	Insurance - General Liability	716	14	(69)	661	0	137	0	0	0	0	137	798
19	658.1-.8	Insurance - Workman's Comp (2)	706	(19)	0	687	0	7	0	0	0	0	7	694
20	659.1-.8	Insurance - Other	71	1	(7)	66	0	0	0	0	0	0	0	66
21	660.1-.8	Advertising Expense	78	2	(7)	72	0	0	65	0	0	0	65	136
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,285	0	657	1,941	0	0	0	0	0	0	0	1,941
23	667.1-.8	Reg. Comm. Exp. - Other	172	0	(16)	156	0	0	0	0	0	0	0	156
24	670.1-.8	Bad Debt Expense	622	0	(47)	574	0	62	0	0	0	0	62	636
25	675.1-.8	Miscellaneous Expenses	8,711	170	(487)	8,394	0	216	242	0	0	0	458	8,852
26	**TOTAL WATER O & M EXPENSES**		88,873	3,025	(2,007)	89,891	0	1,207	843	240	(921)	1,913	3,283	93,174

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year 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)
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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	22,902	1,344	0	24,247	0	0	0	0	0	1,155	1,155	25,402
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)	5,688	371	0	6,059	0	0	0	0	0	0	0	6,059
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	11,000	0	0	11,000	0	0	0	0	(875)	0	(875)	10,125
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	560	11	0	571	0	0	0	0	(45)	0	(45)	526
8	620.1-.6	Materials & Supplies	5,581	109	0	5,690	0	0	0	0	0	0	0	5,690
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	1,762	34	0	1,796	0	0	0	215	0	0	215	2,011
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	72	1	(0)	73	0	0	0	0	0	0	0	73
16	650.1-.6	Transportation Expense	4,014	78	(0)	4,092	0	0	0	0	0	0	0	4,092
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)	410	5	0	415	0	0	0	0	0	0	0	415
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	3,629	71	0	3,700	0	0	0	0	0	0	0	3,700
26		**TOTAL WATER DIRECT O & M EXPENSES**	55,878	2,031	(0)	57,908	0	0	0	215	(921)	1,155	450	58,358

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year 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)
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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	4,574	269	(455)	4,388	0	245	0	0	0	209	454	4,842
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)	1,136	(39)	0	1,096	0	61	0	0	0	0	61	1,158
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	16	0	(1)	14	0	0	0	0	0	0	0	14
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	253	5	(24)	233	0	24	0	0	0	0	24	258
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	179	3	(17)	165	0	21	0	0	0	0	21	186
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)	82	(7)	0	75	0	4	0	0	0	0	4	79
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	622	0	(47)	574	0	62	0	0	0	0	62	636
25	675.7	Miscellaneous Expenses	1,559	30	(149)	1,440	0	83	0	0	0	0	83	1,523
26		TOTAL WATER O & M EXPENSES	8,420	261	(695)	7,986	0	501	0	0	0	209	710	8,696

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year 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 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	12,007	705	(1,195)	11,517	0	143	201	0	0	549	892	12,409
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)	2,982	(104)	0	2,878	0	36	50	0	0	0	86	2,964
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	214	0	(20)	194	0	26	0	0	0	0	26	220
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	571	11	(55)	528	0	23	65	25	0	0	113	641
9	631.8	Contractual Services - Eng.	96	2	(9)	88	0	0	0	0	0	0	0	88
10	632.8	Contractual Services - Acct.	508	10	(49)	469	0	0	0	0	0	0	0	469
11	633.8	Contractual Services - Legal	306	6	(29)	283	0	0	0	0	0	0	0	283
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	789	15	(76)	729	0	121	219	0	0	0	340	1,069
14	641.8	Rental of Real Building/Real Property	454	9	(44)	419	0	66	0	0	0	0	66	485
15	642.8	Rental of Equipment	21	0	(2)	19	0	10	2	0	0	0	11	31
16	650.8	Transportation Expense	222	4	(21)	205	0	10	0	0	0	0	10	215
17	656.8	Insurance - Vehicle	348	7	(33)	322	0	0	0	0	0	0	0	322
18	657.8	Insurance - General Liability	716	14	(69)	661	0	137	0	0	0	0	137	798
19	658.8	Insurance - Workman's Comp (2)	215	(18)	0	197	0	2	0	0	0	0	2	199
20	659.8	Insurance - Other	71	1	(7)	66	0	0	0	0	0	0	0	66
21	660.8	Advertising Expense	78	2	(7)	72	0	0	65	0	0	0	65	136
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	1,285	0	657	1,941	0	0	0	0	0	0	0	1,941
23	667.8	Reg. Comm. Exp. - Other	172	0	(16)	156	0	0	0	0	0	0	0	156
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	3,523	69	(338)	3,254	0	133	242	0	0	0	375	3,629
26		**TOTAL WATER O & M EXPENSES**	24,576	734	(1,312)	23,997	0	707	843	25	0	549	2,123	26,120

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 e 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 / Washington / Sunny Hills
Docket No.: 950495-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	39,483	42,653	3,170	8.03%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	9,806	10,181	375	3.82%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	11,230	10,359	(871)	(7.76%)
6	616.1-.8	Fuel for Power Production	260	265	5	1.92%
7	618.1-.8	Chemicals	560	526	(34)	(6.07%)
8	620.1-.8	Materials & Supplies	6,405	6,589	184	2.87%
9	631.1-.8	Contractual Services - Eng.	96	88	(7)	(7.32%)
10	632.1-.8	Contractual Services - Acct.	508	469	(39)	(7.68%)
11	633.1-.8	Contractual Services - Legal	306	283	(23)	(7.52%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	2,551	3,080	529	20.74%
14	641.1-.8	Rental of Real Building/Real Property	454	485	31	6.83%
15	642.1-.8	Rental of Equipment	93	104	11	11.86%
16	650.1-.8	Transportation Expense	4,415	4,493	78	1.77%
17	656.1-.8	Insurance - Vehicle	348	322	(27)	(7.76%)
18	657.1-.8	Insurance - General Liability	716	798	83	11.60%
19	658.1-.8	Insurance - Workman's Comp	707	694	(13)	(1.84%)
20	659.1-.8	Insurance - Other	71	66	(5)	(7.04%)
21	660.1-.8	Advertising Expense	78	136	59	76.13%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,285	1,941	657	51.14%
23	667.1-.8	Reg. Comm. Exp. - Other	172	156	(16)	(9.28%)
24	670.1-.8	Bad Debt Expense	622	636	15	2.41%
25	675.1-.8	Miscellaneous Expenses	8,711	8,852	141	1.62%
26	**TOTAL WATER O & M EXPENSES**		88,874	93,174	4,303	4.84%
27	**TOTAL (LESS ACCTS 666 & 667)**		87,417	91,077	3,662	4.19%

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 / Washington / Sunny Hills
Docket No.: 950495-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	Difference %
1	601.1-.6	Salaries & Wages - Employees	22,902	25,402	2,500	10.92%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	5,688	6,059	371	6.52%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	11,000	10,125	(875)	(7.95%)
6	616.1-.6	Fuel for Power Production	260	265	5	1.92%
7	618.1-.6	Chemicals	560	526	(34)	(6.07%)
8	620.1-.6	Materials & Supplies	5,581	5,690	109	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	1,762	2,011	249	14.13%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	72	73	1	1.39%
16	650.1-.6	Transportation Expense	4,014	4,092	78	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	410	415	5	1.22%
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	3,629	3,700	71	1.96%
26	**TOTAL WATER O & M EXPENSES**		55,878	58,358	2,480	4.44%
27	**TOTAL (LESS ACCTS 666 & 667)**		55,878	58,358	2,480	4.44%

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 / Washington / Sunny Hills
Docket No.: 950495-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	4,574	4,842	267	5.84%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	1,136	1,158	22	1.94%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	16	14	(1)	(6.30%)
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	253	258	5	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	179	186	7	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	82	79	(3)	(3.67%)
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	622	636	15	2.41%
25	675.7	Miscellaneous Expenses	1,559	1,523	(36)	(2.31%)
26	**TOTAL WATER O & M EXPENSES**		8,420	8,696	276	3.28%
27	**TOTAL (LESS ACCTS 666 & 667)**		8,420	8,696	276	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 / Washington / Sunny Hills
Docket No.: 950495-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	12,007	12,409	402	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	2,982	2,964	(18)	(0.60%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	214	220	6	2.81%
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	571	641	70	12.25%
9	631.8	Contractual Services - Eng.	96	88	(7)	(7.32%)
10	632.8	Contractual Services - Acct.	508	469	(39)	(7.68%)
11	633.8	Contractual Services - Legal	306	283	(23)	(7.52%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	789	1,069	280	35.48%
14	641.8	Rental of Real Building/Real Property	454	485	31	6.83%
15	642.8	Rental of Equipment	21	31	10	48.13%
16	650.8	Transportation Expense	222	215	(7)	(3.15%)
17	656.8	Insurance - Vehicle	348	322	(27)	(7.76%)
18	657.8	Insurance - General Liability	716	798	83	11.60%
19	658.8	Insurance - Workman's Comp	215	199	(15)	(6.98%)
20	659.8	Insurance - Other	71	66	(5)	(7.04%)
21	660.8	Advertising Expense	78	136	59	76.13%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	1,285	1,941	657	51.14%
23	667.8	Reg. Comm. Exp. - Other	172	156	(16)	(9.28%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	3,523	3,629	106	3.01%
26	**TOTAL WATER O & M EXPENSES**		24,576	26,120	1,547	6.29%
27	**TOTAL (LESS ACCTS 666 & 667)**		23,119	24,023	906	3.92%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule 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 / Washington / Sunny Hills
Docket No.: 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	9
51	Marco Island	Docket No. 920655-WS	$106,820	364
52	GIGA	Docket No. 920199-WS	$677,601	2,306
53	Lehigh	Docket No. 911188-WS	$67,100	228
54			854,174	2,907
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	3,387
57	Uniform Rate Investigation (See page 2 for detail)		432,089	1,471
58			1,427,241	4,858
59	Total Projected Rate Case Expense		2,281,415	7,766
60	Annual Amortization		$570,354	$1,941
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	426
64	% of Total		100.000000%	0.340386%
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 / Washington / Sunny Hills
Docket No.: 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 / Washington / Sunny Hills
Docket No.: 950495-WS
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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year 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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 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	1	40	2.50%	0	0	0	0.00%	0	0
3	302.1	Franchise	5,112	40	2.50%	128	0	128	0.00%	0	128
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	10,779	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	23,915	33	3.03%	725	0	725	27.89%	202	523
8	305.2	Collect. & Impound.	0	50	2.00%	0	0	0	27.89%	0	0
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	27.89%	0	0
10	307.2	Wells & Springs	59,215	30	3.33%	1,972	0	1,972	27.89%	550	1,422
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	27.89%	0	0
12	309.2	Supply Mains	7,232	35	2.86%	207	0	207	27.89%	58	149
13	310.2	Power Generation Equpi.	65,129	20	5.00%	3,256	0	3,256	0.00%	0	3,256
14	311.2	Pumping Equipment	138,036	20	5.00%	6,902	0	6,902	27.89%	1,925	4,977
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	31,991	33	3.03%	969	0	969	0.00%	0	969
19	320.3	Water Treatment Equip.	95,716	22	4.55%	4,355	0	4,355	0.00%	0	4,355
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	1,020	25	4.00%	41	0	41	0.00%	0	41
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	143,459	37	2.70%	3,873	0	3,873	0.00%	0	3,873
26	331.4	Transmission & Distribution	1,587,499	43	2.33%	36,989	0	36,989	71.91%	26,599	10,390
27	333.4	Services	87,517	40	2.50%	2,188	0	2,188	0.00%	0	2,188
28	334.4	Meters & Meter Installation	66,728	20	5.00%	3,336	0	3,336	0.00%	0	3,336
29	335.4	Hydrants	(145)	45	2.22%	(3)	0	(3)	0.00%	0	(3)
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	1,217	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	12,406	40	2.50%	310	0	310	0.00%	0	310
34	340.5	Office Furniture & Equipment	7,667	15	6.67%	511	0	511	0.00%	0	511
35	340.51	Computer Equipment	20,409	6	16.67%	3,402	0	3,402	0.00%	0	3,402
36	341.5	Transportation Equipment	11,774	6	16.67%	1,963	0	1,963	0.00%	0	1,963
37	342.5	Stores Equipment	110	18	5.56%	6	0	6	0.00%	0	6
38	343.5	*Tools, Shop & Garage*	4,273	16	6.25%	267	0	267	0.00%	0	267
39	344.5	Laboratory Equipment	3,875	15	6.67%	258	0	258	0.00%	0	258
40	345.5	Power Operated Equipment	4,894	12	8.33%	408	0	408	0.00%	0	408
41	346.5	Communication Equipment	2,221	10	10.00%	222	0	222	0.00%	0	222
42	347.5	Miscellaneous Equipment	998	15	6.67%	67	0	67	0.00%	0	67
43	348.5	Other Tangible Plant	1,879	10	10.00%	188	0	188	0.00%	0	188
44		**INTANGIBLE PLANT**	5,113		2.50%	128	0	128	0.00%	0	128
45		**SUPPLY & PUMPING**	304,306		4.29%	13,062	0	13,062	20.94%	2,735	10,327
46		**WATER TREATMENT PLANT**	128,727		4.17%	5,365	0	5,365	0.00%	0	5,365
47		**TRANSMISSION & DISTRIBUTION**	1,885,058		2.46%	46,383	0	46,383	57.35%	26,599	19,784
48		**GENERAL PLANT**	71,724		10.60%	7,602	0	7,602	0.00%	0	7,602
49		**TOTAL DEPRECIATION EXPENSE**	2,394,928		3.03%	72,540	0	72,540	40.44%	29,334	43,206
50		**LESS: AMORTIZATION OF CIAC**				(3,295)	0	(3,295)		(804)	(2,491)
51		***NET DEPRECIATION EXPENSE - WATER***				69,245	0	69,245		28,530	40,715

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year 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	1996 Avg. Adj. CIAC	CIAC Amort. Composite			Utility	Composite Non-used and Useful	Non-used and Useful	Used and Useful
Line No.	*CIAC Classifications*	*Balance*	*Rate*	*Per Books*	*Utility Adjustment*	Adjusted CIAC Amort.	*Percentage*	Amount	CIAC Amort.
1	Plant Capacity Fees	17,809	3.94%	702	0	702	0.00%	0	702
2	Line/Main Extension Fees	10,000	2.33%	233	0	233	0.00%	0	233
3	*Meter Installation Fees*	5,472	5.00%	274	0	274	0.00%	0	274
4	Contributed Lines	59,118	2.33%	1,377	0	1,377	57.35%	790	587
5	Contributed Property Other Than Lines	2,300	2.81%	65	0	65	20.94%	14	51
6	Service Installation Fees	25,740	2.50%	644	0	644	0.00%	0	644
7	**TOTAL WATER CIAC AMORT. EXP.**	120,439		3,295	0	3,295		804	2,491

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year 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	23,915	725	3.03%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	59,215	1,972	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	7,232	207	2.86%
8	310.2 Power Generation Equipment	65,129	3,256	5.00%
9	311.2 Pumping Equipment	138,036	6,902	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	31,991	969	3.03%
12	320.3 Water Treatment Equipment	95,716	4,355	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	1,020	41	4.02%
15	330.4 Distribution Reservoirs	143,459	3,873	2.70%
16	**COMPOSITE RATE**	565,713	22,300	3.94%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	1,587,499	36,989	2.33%
20	335.4 Hydrants	(145)	(3)	2.06%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	1,587,354	36,986	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	66,728	3,336	5.00%
25	**COMPOSITE RATE**	66,728	3,336	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	87,517	2,188	2.50%
28	**COMPOSITE RATE**	87,517	2,188	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	565,713	22,300	3.94%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	1,587,354	36,986	2.33%
32	Meter Installation Fees (Line 25)	66,728	3,336	5.00%
33	Service Installation Fees (Line 28)	87,517	2,188	2.50%
34	**COMPOSITE RATE**	2,307,312	64,810	2.81%

(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 / Washington / Sunny Hills
Docket No.: 950495-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%)**	3,536	0	3,536	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	3,212	200	3,412	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	3,212	200	3,412		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	18,979	0	18,979		
8	Non-used & Useful Property Tax Add-back (1)		32,201	32,201		
9	Adjusted Real Estate & Personal Property Tax	18,979	32,201	51,180		
10	Non-used & Useful Percent			50.33%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(25,759)	(25,759)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	18,979	6,442	25,421		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	25,727	6,642	32,369		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 / Washington / Sunny Hills
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	78,579	0	78,579	B-4(W)
3	Less:				
4	O & M Expenses	89,891	3,283	93,174	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	40,715	0	40,715	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	25,727	6,642	32,369	B-15(W)
8	Pre-Tax Operating Expenses	156,333	9,925	166,258	
9	**PRE-TAX OPERATING INCOME**	(77,754)	(9,925)	(87,679)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(77,754)	(9,925)	(87,679)	
12	Less:				
13	Interest Expense:				
14	Rate Base	603,056	31,767	634,823	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	31,902	1,680	33,582	C-3
17	Net Taxable Income (L11 - L16)	(109,656)	(11,605)	(121,261)	
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)	(42,300)	(4,477)	(46,776)	
20	Less:				
21	Parent Debt Adjustment	3,676	0	3,676	C-1(W)
22	Investment Tax Credit	522	0	522	C-7(W)
23	**TOTAL INCOME TAXES**	(46,498)	(4,477)	(50,975)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year 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 (%)	40.44%	0.00%	40.44%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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	485,382	0	485,382	A-5 (W)
2	Utility Land & Land Rights	19,680	0	19,680	A-5 (W)
3	Non-Used and Useful	(72)	0	(72)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(114,552)	0	(114,552)	A-9 (W)
6	CIAC	(63,856)	0	(63,856)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	19,667	0	19,667	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(75)	0	(75)	Vol. II
13	Deferred Taxes	(4,049)	0	(4,049)	C-7 (W)
14	Working Capital Allowance	434	0	434	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	342,559	0	342,559	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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	

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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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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**	214,894
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	157
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	157
15	**12/31/92 Balance**	215,051
16		
17		
18	1993 Additions	1,373
19	1993 Retirements	0
20	1993 Adjustments — General Plant Allocation True-up	408
21	1993 Net Additions	1,781
22	**12/31/93 Balance**	216,832
23		
24		
25	1994 Additions	37,758
26	1994 Retirements	45
27	1994 Adjustments	0
28	1994 Net Additions	37,714
29	**12/31/94 Balance**	254,546
30		
31	**Adjustment to beginning balance** — General Plant re-allocation true-up	(12)
32	1995 Additions	255,135
33	1995 Retirements	4,675
34	1995 Adjustments	0
35	1995 Net Additions	250,460
36	**12/31/95 Balance**	504,994
37		
38	Adjustment to beginning balance — General Plant re-allocation true-up	(113)
39	1996 Additions	329
40	1996 Retirements	1
41	1996 Adjustments	0
42	1996 Net Additions	328
43	**12/31/96 Balance**	505,209

(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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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	1,185	0	0	0	1,185	0	1,185	1,185	0	1,185
4	339.1 Other Plant & Miscellaneous	5	0	0	0	5	0	5	5	0	5
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	2	0	0	0	2	0	2	2	0	2
7	304.2 Structures & Improvements	1,120	0	0	0	1,120	0	1,120	1,120	0	1,120
8	305.2 Collecting & Impounding reservoirs	29,865	0	0	0	29,865	0	29,865	29,865	0	29,865
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	12,284	0	0	0	12,284	0	12,284	12,284	0	12,284
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	3,938	0	0	0	3,938	0	3,938	3,938	0	3,938
13	310.2 Power Generation Equipment	7,847	0	0	0	7,847	0	7,847	7,847	0	7,847
14	311.2 Pumping Equipment	107,522	0	0	0	107,522	0	107,522	107,522	0	107,522
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	19,649	0	0	0	19,649	0	19,649	19,649	0	19,649
18	304.3 Structures & Improvements	16,478	0	0	0	16,478	0	16,478	16,478	0	16,478
19	320.3 Water Treatment Equipment	72,866	0	0	0	72,866	0	72,866	72,866	0	72,866
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	48	0	48	48	0	48	24	0	24
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	1,373	0	0	0	1,373	0	1,373	1,373	0	1,373
25	330.4 Distribution Reservoirs	325	0	0	0	325	0	325	325	0	325
26	331.4 Transmission & Distribution	156,839	0	0	0	156,839	0	156,839	156,839	0	156,839
27	333.4 Services	60,021	45	0	45	60,066	0	60,066	60,043	0	60,043
28	334.4 Meters & Meter Installation	6,372	84	0	84	6,456	0	6,456	6,414	0	6,414
29	335.4 Hydrants	5,591	0	0	0	5,591	0	5,591	5,591	0	5,591
30	339.4 Other Plant & Miscellaneous	7	0	0	0	7	0	7	7	0	7
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	29	0	0	0	29	0	29	29	0	29
33	304.5 Structures & Improvements	290	2	(1)	1	292	0	292	291	0	291
34	340.5 Office Furniture & Equipment	180	0	0	0	180	0	180	180	0	180
35	340.51 Computer Equipment	424	91	0	91	515	0	515	479	0	479
36	341.5 Transportation Equipment	269	12	0	12	281	0	281	276	0	276
37	342.5 Stores Equipment	3	0	0	0	3	0	3	3	0	3
38	343.5 Tools, Shop & Garage Equipment	98	4	0	4	102	0	102	100	0	100
39	344.5 Laboratory Equipment	89	3	0	3	92	0	92	91	0	91
40	345.5 Power Operated Equipment	90	41	0	41	131	0	131	115	0	115
41	346.5 Communication Equipment	52	0	0	0	52	0	52	52	0	52
42	347.5 Miscellaneous Equipment	23	0	0	0	23	0	23	23	0	23
43	348.5 Other Tangible Plant	44	0	0	0	44	0	44	44	0	44
44	**INTANGIBLE PLANT**	1,190	0	0	0	1,190	0	1,190	1,190	0	1,190
45	**SUPPLY & PUMPING**	162,578	0	0	0	162,578	0	162,578	162,578	0	162,578
46	**WATER TREATMENT PLANT**	108,993	48	0	48	109,041	0	109,041	109,017	0	109,017
47	**TRANSMISSION & DISTRIBUTION**	230,528	129	0	129	230,657	0	230,657	230,593	0	230,593
48	**GENERAL PLANT**	1,592	153	(1)	151	1,743	0	1,743	1,684	0	1,684
49	**TOTAL PLANT IN SERVICE**	504,881	329	(1)	328	505,209	0	505,209	505,061	0	505,061
50	**LAND & LAND RIGHTS**	19,680	0	0	0	19,680	0	19,680	19,680	0	19,680
51	**TOTAL PIS LESS LAND**	485,202	329	(1)	328	485,530	0	485,530	485,382	0	485,382

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 / Sunshine Parkway
Docket No.: 950495-WS
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	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	0	1,185
4	339.1 Other Plant & Miscellaneous	5	5	5	5	5	5	5	5	5	5	5	5	5	0	5
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
7	304.2 Structures & Improvements	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	0	1,120
8	305.2 Collecting & Impounding reservoirs	29,865	29,865	29,865	29,865	29,865	29,865	29,865	29,865	29,865	29,865	29,865	29,865	29,865	0	29,865
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	12,284	12,284	12,284	12,284	12,284	12,284	12,284	12,284	12,284	12,284	12,284	12,284	12,284	0	12,284
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	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	0	3,938
13	310.2 Power Generation Equipment	7,847	7,847	7,847	7,847	7,847	7,847	7,847	7,847	7,847	7,847	7,847	7,847	7,847	0	7,847
14	311.2 Pumping Equipment	107,522	107,522	107,522	107,522	107,522	107,522	107,522	107,522	107,522	107,522	107,522	107,522	107,522	0	107,522
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	19,649	19,649	19,649	19,649	19,649	19,649	19,649	19,649	19,649	19,649	19,649	19,649	19,649	0	19,649
18	304.3 Structures & Improvements	16,478	16,478	16,478	16,478	16,478	16,478	16,478	16,478	16,478	16,478	16,478	16,478	16,478	0	16,478
19	320.3 Water Treatment Equipment	72,866	72,866	72,866	72,866	72,866	72,866	72,866	72,866	72,866	72,866	72,866	72,866	72,866	0	72,866
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	4	8	12	16	20	24	28	32	36	40	44	48	48	24
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	1,373	1,373	1,373	1,373	1,373	1,373	1,373	1,373	1,373	1,373	1,373	1,373	1,373	0	1,373
25	330.4 Distribution Reservoirs	325	325	325	325	325	325	325	325	325	325	325	325	325	0	325
26	331.4 Transmission & Distribution	156,839	156,839	156,839	156,839	156,839	156,839	156,839	156,839	156,839	156,839	156,839	156,839	156,839	0	156,839
27	333.4 Services	60,021	60,025	60,028	60,032	60,036	60,040	60,043	60,047	60,051	60,055	60,058	60,062	60,066	45	60,043
28	334.4 Meters & Meter Installation	6,372	6,379	6,386	6,393	6,400	6,407	6,414	6,421	6,428	6,435	6,442	6,449	6,456	84	6,414
29	335.4 Hydrants	5,591	5,591	5,591	5,591	5,591	5,591	5,591	5,591	5,591	5,591	5,591	5,591	5,591	0	5,591
30	339.4 Other Plant & Miscellaneous	7	7	7	7	7	7	7	7	7	7	7	7	7	0	7
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	29	29	29	29	29	29	29	29	29	29	29	29	29	0	29
33	304.5 Structures & Improvements	290	291	291	292	292	292	291	291	291	291	291	291	292	1	291
34	340.5 Office Furniture & Equipment	180	180	180	180	180	180	180	180	180	180	180	180	180	0	180
35	340.51 Computer Equipment	424	460	463	470	472	473	482	484	485	493	500	508	515	91	479
36	341.5 Transportation Equipment	269	274	274	275	275	276	277	277	277	278	279	280	281	12	276
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	98	100	100	100	100	100	100	100	101	101	101	101	102	4	100
39	344.5 Laboratory Equipment	89	90	90	91	91	91	91	91	91	91	92	92	92	3	91
40	345.5 Power Operated Equipment	90	106	108	111	112	112	116	117	118	121	124	128	131	41	115
41	346.5 Communication Equipment	52	52	52	52	52	52	52	52	52	52	52	52	52	0	52
42	347.5 Miscellaneous Equipment	23	23	23	23	23	23	23	23	23	23	23	23	23	0	23
43	348.5 Other Tangible Plant	44	44	44	44	44	44	44	44	44	44	44	44	44	0	44
44	**INTANGIBLE PLANT**	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	0	1,190
45	**SUPPLY & PUMPING**	162,578	162,578	162,578	162,578	162,578	162,578	162,578	162,578	162,578	162,578	162,578	162,578	162,578	0	162,578
46	**WATER TREATMENT PLANT**	108,993	108,997	109,001	109,005	109,009	109,013	109,017	109,021	109,025	109,029	109,033	109,037	109,041	48	109,017
47	**TRANSMISSION & DISTRIBUTION**	230,528	230,538	230,550	230,561	230,571	230,582	230,593	230,603	230,614	230,625	230,636	230,646	230,657	129	230,593
48	**GENERAL PLANT**	1,592	1,652	1,657	1,670	1,672	1,675	1,686	1,691	1,693	1,706	1,718	1,731	1,743	151	1,684
49	**TOTAL PLANT IN SERVICE**	504,881	504,956	504,976	505,003	505,020	505,037	505,066	505,083	505,100	505,127	505,154	505,192	505,209	328	505,061
50	**LAND & LAND RIGHTS**	19,680	19,680	19,680	19,680	19,680	19,680	19,680	19,680	19,680	19,680	19,680	19,680	19,680	0	19,680
51	**TOTAL PIS LESS LAND**	485,202	485,277	485,296	485,323	485,341	485,358	485,386	485,403	485,421	485,446	485,475	485,512	485,530	328	485,382

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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	4	4	4	4	4	4	4	4	4	4	4	4	48	24
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	45	22
28	334.4 Meters & Meter Installation	7	7	7	7	7	7	7	7	7	7	7	7	84	42
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	36	3	7	1	1	9	1	1	7	7	8	7	91	55
36	341.5 Transportation Equipment	5	0	1	0	0	1	0	0	1	1	1	1	12	7
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	0	0	0	0	0	0	0	0	0	0	0	4	2
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	16	1	3	1	1	4	1	1	3	3	3	3	41	25
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**	4	4	4	4	4	4	4	4	4	4	4	4	48	24
47	**TRANSMISSION & DISTRIBUTION**	11	11	11	11	11	11	11	11	11	11	11	11	129	64
48	**GENERAL PLANT**	61	5	12	2	2	14	2	2	12	12	13	12	151	92
49	**TOTAL NET ADDITIONS**	75	19	27	17	17	28	17	17	27	27	28	27	328	180
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	75	19	27	17	17	28	17	17	27	27	28	27	328	180

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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	4	4	4	4	4	4	4	4	4	4	4	4	48	24
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	45	22
28	334.4 Meters & Meter Installation	7	7	7	7	7	7	7	7	7	7	7	7	84	42
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	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	36	3	7	1	1	9	1	1	7	7	8	7	91	55
36	341.5 Transportation Equipment	5	0	1	0	0	1	0	0	1	1	1	1	12	7
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	0	0	0	0	0	0	0	0	0	0	0	4	2
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	16	1	3	1	1	4	1	1	3	3	3	3	41	25
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**	4	4	4	4	4	4	4	4	4	4	4	4	48	24
47	**TRANSMISSION & DISTRIBUTION**	11	11	11	11	11	11	11	11	11	11	11	11	129	64
48	**GENERAL PLANT**	61	5	12	2	2	15	2	2	12	12	13	12	153	92
49	**TOTAL GROSS ADDITIONS**	75	19	27	17	17	30	17	17	27	27	28	27	329	180
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	75	19	27	17	17	30	17	17	27	27	28	27	329	180

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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 PIS by account for each month of the last year and the average

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 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	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	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	1	0	0	0	0	0	0	1	1
49	**TOTAL RETIREMENTS**	0	0	0	0	0	1	0	0	0	0	0	0	1	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	1	0	0	0	0	0	0	1	1

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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) Total Adjustments	(15) Avg. 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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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	1,185	0.00%	0
4	339.1 Other Plant & Miscellaneous	5	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	2	0.00%	0
7	304.2 Structures & Improvements	1,120	0.00%	0
8	305.2 Collecting & Impounding reservoirs	29,865	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	12,284	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	3,938	0.00%	0
13	310.2 Power Generation Equipment	7,847	0.00%	0
14	311.2 Pumping Equipment	107,522	0.11%	123
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	19,649	0.00%	0
18	304.3 Structures & Improvements	16,478	0.00%	0
19	320.3 Water Treatment Equipment	72,866	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	24	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	1,373	0.00%	0
25	330.4 Distribution Reservoirs	325	0.00%	0
26	331.4 Transmission & Distribution	156,839	0.00%	0
27	333.4 Services	60,043	0.00%	0
28	334.4 Meters & Meter Installation	6,414	0.00%	0
29	335.4 Hydrants	5,591	0.00%	0
30	339.4 Other Plant & Miscellaneous	7	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	29	0.00%	0
33	304.5 Structures & Improvements	291	0.00%	0
34	340.5 Office Furniture & Equipment	180	0.00%	0
35	340.51 Computer Equipment	479	0.00%	0
36	341.5 Transportation Equipment	276	0.00%	0
37	342.5 Stores Equipment	3	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	100	0.00%	0
39	344.5 Laboratory Equipment	91	0.00%	0
40	345.5 Power Operated Equipment	115	0.00%	0
41	346.5 Communication Equipment	52	0.00%	0
42	347.5 Miscellaneous Equipment	23	0.00%	0
43	348.5 Other Tangible Plant	44	0.00%	0
44	**INTANGIBLE PLANT**	1,190	0.00%	0
45	**SUPPLY & PUMPING**	162,578	0.08%	123
46	**WATER TREATMENT PLANT**	109,017	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	230,593	0.00%	0
48	**GENERAL PLANT**	1,684	0.00%	0
49	**TOTAL PLANT IN SERVICE**	505,061	0.02%	123
50	**LAND & LAND RIGHTS**	19,680	0.00%	0
51	**TOTAL PIS LESS LAND**	485,382	0.03%	123

Note: May not cross foot due to rounding.

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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	123	0	123	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(47)	0	(47)	A-9 (W)
4	CIAC	(4)	0	(4)	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**	72	0	72	

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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		83,070
10	Utility Adjustment to ordered balance (1)		(1,916)
11	1992 Additions		4,882
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		4,882
15	**12/31/92 Balance**		86,036
16			
17			
18	1993 Additions		4,901
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	204
21	1993 Net Additions		5,106
22	**12/31/93 Balance**		91,141
23			
24			
25	1994 Additions		7,538
26	1994 Retirements		45
27	1994 Adjustments		0
28	1994 Net Additions		7,493
29	**12/31/94 Balance**		98,635
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(5)
32	1995 Additions		12,332
33	1995 Retirements		4,675
34	1995 Adjustments		0
35	1995 Net Additions		7,657
36	**12/31/95 Balance**		106,287
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(31)
39	1996 Additions		16,595
40	1996 Retirements		1
41	1996 Adjustments		0
42	1996 Net Additions		16,594
43	**12/31/96 Balance**		122,850

(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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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	237	30	267	0	267	252	0	252
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	248	34	282	0	282	265	0	265
8	305.2 Collecting & Impounding reservoirs	16,110	597	16,707	0	16,707	16,408	0	16,408
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	6,951	409	7,360	0	7,360	7,156	0	7,156
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	169	113	282	0	282	226	0	226
13	310.2 Power Generation Equipment	4,486	392	4,878	0	4,878	4,682	0	4,682
14	311.2 Pumping Equipment	38,186	5,376	43,562	0	43,562	40,874	0	40,874
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	8,184	499	8,683	0	8,683	8,433	0	8,433
19	320.3 Water Treatment Equipment	185	3,315	3,500	0	3,500	1,843	0	1,843
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	101	42	143	0	143	122	0	122
25	330.4 Distribution Reservoirs	46	9	55	0	55	50	0	50
26	331.4 Transmission & Distribution	27,922	3,654	31,576	0	31,576	29,749	0	29,749
27	333.4 Services	902	1,501	2,403	0	2,403	1,653	0	1,653
28	334.4 Meters & Meter Installation	1,382	321	1,703	0	1,703	1,542	0	1,542
29	335.4 Hydrants	388	124	512	0	512	450	0	450
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	66	6	71	0	71	68	0	68
34	340.5 Office Furniture & Equipment	83	12	95	0	95	89	0	89
35	340.51 Computer Equipment	195	80	275	0	275	235	0	235
36	341.5 Transportation Equipment	199	46	245	0	245	222	0	222
37	342.5 Stores Equipment	1	0	1	0	1	1	0	1
38	343.5 Tools, Shop & Garage Equipment	51	6	57	0	57	54	0	54
39	344.5 Laboratory Equipment	13	6	19	0	19	16	0	16
40	345.5 Power Operated Equipment	92	10	102	0	102	97	0	97
41	346.5 Communication Equipment	24	5	29	0	29	27	0	27
42	347.5 Miscellaneous Equipment	6	2	8	0	8	7	0	7
43	348.5 Other Tangible Plant	29	4	33	0	33	31	0	31
44	**INTANGIBLE PLANT**	237	30	267	0	267	252	0	252
45	**SUPPLY & PUMPING**	66,150	6,921	73,071	0	73,071	69,610	0	69,610
46	**WATER TREATMENT PLANT**	8,369	3,815	12,184	0	12,184	10,276	0	10,276
47	**TRANSMISSION & DISTRIBUTION**	30,742	5,651	36,393	0	36,393	33,567	0	33,567
48	**GENERAL PLANT**	758	177	935	0	935	846	0	846
49	**TOTAL ACCUMULATED DEPRECIATION**	106,256	16,594	122,850	0	122,850	114,552	0	114,552

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 / Sunshine Parkway
Docket No.: 950495-WS
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	237	240	243	246	249	252	249	252	255	258	261	264	267	30	252
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	248	251	254	257	260	263	264	267	270	273	276	279	282	34	265
8	305.2 Collecting & Impounding reservoirs	16,110	16,160	16,210	16,260	16,310	16,360	16,407	16,457	16,507	16,557	16,607	16,657	16,707	597	16,408
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	6,951	6,985	7,019	7,053	7,087	7,121	7,156	7,190	7,224	7,258	7,292	7,326	7,360	409	7,156
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	169	178	187	196	205	214	228	237	246	255	264	273	282	113	226
13	310.2 Power Generation Equipment	4,486	4,519	4,552	4,585	4,618	4,651	4,680	4,713	4,746	4,779	4,812	4,845	4,878	392	4,682
14	311.2 Pumping Equipment	36,186	38,834	39,082	39,530	39,978	40,426	40,874	41,322	41,770	42,218	42,666	43,114	43,562	5,376	40,874
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	8,184	8,226	8,268	8,310	8,352	8,394	8,431	8,473	8,515	8,557	8,599	8,641	8,683	499	8,433
19	320.3 Water Treatment Equipment	185	461	737	1,013	1,289	1,565	1,844	2,120	2,396	2,672	2,948	3,224	3,500	3,315	1,843
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	101	105	109	113	117	121	119	123	127	131	135	139	143	42	122
25	330.4 Distribution Reservoirs	46	47	48	49	50	51	49	50	51	52	53	54	55	9	50
26	331.4 Transmission & Distribution	27,922	28,227	28,532	28,837	29,142	29,447	29,746	30,051	30,356	30,661	30,966	31,271	31,576	3,654	29,749
27	333.4 Services	902	1,027	1,152	1,277	1,402	1,527	1,653	1,778	1,903	2,028	2,153	2,278	2,403	1,501	1,653
28	334.4 Meters & Meter Installation	1,382	1,409	1,436	1,463	1,490	1,517	1,541	1,568	1,595	1,622	1,649	1,676	1,703	321	1,542
29	335.4 Hydrants	388	398	408	418	428	438	452	462	472	482	492	502	512	124	450
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	66	67	68	69	70	71	65	66	67	68	69	70	71	6	68
34	340.5 Office Furniture & Equipment	83	84	85	86	87	88	89	90	91	92	93	94	95	12	89
35	340.51 Computer Equipment	195	202	209	216	223	230	233	240	247	254	261	268	275	80	235
36	341.5 Transportation Equipment	199	203	207	211	215	219	221	225	229	233	237	241	245	46	222
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	51	52	53	54	55	56	51	52	53	54	55	56	57	6	54
39	344.5 Laboratory Equipment	13	14	15	16	17	18	13	14	15	16	17	18	19	6	16
40	345.5 Power Operated Equipment	92	93	94	95	96	97	98	97	98	99	100	101	102	10	97
41	346.5 Communication Equipment	24	24	24	24	24	24	29	29	29	29	29	29	29	5	27
42	347.5 Miscellaneous Equipment	6	6	6	6	6	6	8	8	8	8	8	8	8	2	7
43	348.5 Other Tangible Plant	29	29	29	29	29	29	33	33	33	33	33	33	33	4	31
44	**INTANGIBLE PLANT**	237	240	243	246	249	252	249	252	255	258	261	264	267	30	252
45	**SUPPLY & PUMPING**	66,150	66,727	67,304	67,881	68,458	69,035	69,609	70,186	70,763	71,340	71,917	72,494	73,071	6,921	69,610
46	**WATER TREATMENT PLANT**	8,369	8,687	9,005	9,323	9,641	9,959	10,276	10,594	10,912	11,230	11,548	11,866	12,184	3,815	10,276
47	**TRANSMISSION & DISTRIBUTION**	30,742	31,214	31,686	32,158	32,630	33,102	33,561	34,033	34,505	34,977	35,449	35,921	36,393	5,651	33,567
48	**GENERAL PLANT**	758	774	790	806	822	838	839	855	871	887	903	919	935	177	846
49	**TOTAL WATER ACCUM. DEPR.**	106,256	107,642	109,028	110,414	111,800	113,186	114,534	115,920	117,306	118,692	120,078	121,464	122,850	16,594	114,552

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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	(3)	3	3	3	3	3	3	30	15
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	3	3	3	3	3	1	3	3	3	3	3	3	34	17
8	305.2 Collecting & Impounding reservoirs	50	50	50	50	50	47	50	50	50	50	50	50	597	298
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	34	34	34	34	34	35	34	34	34	34	34	34	409	205
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	9	9	9	9	9	14	9	9	9	9	9	9	113	57
13	310.2 Power Generation Equipment	33	33	33	33	33	29	33	33	33	33	33	33	392	196
14	311.2 Pumping Equipment	448	448	448	448	448	448	448	448	448	448	448	448	5,376	2,688
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	42	42	42	42	42	37	42	42	42	42	42	42	499	249
19	320.3 Water Treatment Equipment	276	276	276	276	276	279	276	276	276	276	276	276	3,315	1,658
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	4	4	4	4	4	(2)	4	4	4	4	4	4	42	21
25	330.4 Distribution Reservoirs	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
26	331.4 Transmission & Distribution	305	305	305	305	305	299	305	305	305	305	305	305	3,654	1,827
27	333.4 Services	125	125	125	125	125	126	125	125	125	125	125	125	1,501	751
28	334.4 Meters & Meter Installation	27	27	27	27	27	24	27	27	27	27	27	27	321	160
29	335.4 Hydrants	10	10	10	10	10	14	10	10	10	10	10	10	124	62
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	1	1	1	1	(5)	1	1	1	1	1	1	6	3
34	340.5 Office Furniture & Equipment	1	1	1	1	1	1	1	1	1	1	1	1	12	6
35	340.51 Computer Equipment	7	7	7	7	7	3	7	7	7	7	7	7	80	40
36	341.5 Transportation Equipment	4	4	4	4	4	2	4	4	4	4	4	4	46	23
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	(5)	1	1	1	1	1	1	6	3
39	344.5 Laboratory Equipment	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
40	345.5 Power Operated Equipment	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
41	346.5 Communication Equipment	0	0	0	0	0	5	0	0	0	0	0	0	5	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	4	0	0	0	0	0	0	4	2
44	**INTANGIBLE PLANT**	3	3	3	3	3	(3)	3	3	3	3	3	3	30	15
45	**SUPPLY & PUMPING**	577	577	577	577	577	574	577	577	577	577	577	577	6,921	3,461
46	**WATER TREATMENT PLANT**	318	318	318	318	318	317	318	318	318	318	318	318	3,815	1,908
47	**TRANSMISSION & DISTRIBUTION**	472	472	472	472	472	459	472	472	472	472	472	472	5,651	2,825
48	**GENERAL PLANT**	16	16	16	16	16	1	16	16	16	16	16	16	177	89
49	**TOTAL NET ADDITIONS**	1,386	1,386	1,386	1,386	1,386	1,348	1,386	1,386	1,386	1,386	1,386	1,386	16,594	8,298

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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	(3)	3	3	3	3	3	3	30	15
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	3	3	3	3	3	1	3	3	3	3	3	3	34	17
8	305.2 Collecting & Impounding reservoirs	50	50	50	50	50	47	50	50	50	50	50	50	597	298
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	34	34	34	34	34	35	34	34	34	34	34	34	409	205
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	9	9	9	9	9	14	9	9	9	9	9	9	113	57
13	310.2 Power Generation Equipment	33	33	33	33	33	29	33	33	33	33	33	33	392	196
14	311.2 Pumping Equipment	448	448	448	448	448	448	448	448	448	448	448	448	5,376	2,688
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	42	42	42	42	42	37	42	42	42	42	42	42	498	249
19	320.3 Water Treatment Equipment	276	276	276	276	276	279	276	276	276	276	276	276	3,315	1,658
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	4	4	4	4	4	(2)	4	4	4	4	4	4	42	21
25	330.4 Distribution Reservoirs	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
26	331.4 Transmission & Distribution	305	305	305	305	305	299	305	305	305	305	305	305	3,654	1,827
27	333.4 Services	125	125	125	125	125	126	125	125	125	125	125	125	1,501	751
28	334.4 Meters & Meter Installation	27	27	27	27	27	24	27	27	27	27	27	27	321	160
29	335.4 Hydrants	10	10	10	10	10	14	10	10	10	10	10	10	124	62
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	1	1	1	1	(4)	1	1	1	1	1	1	7	3
34	340.5 Office Furniture & Equipment	1	1	1	1	1	1	1	1	1	1	1	1	12	6
35	340.51 Computer Equipment	7	7	7	7	7	3	7	7	7	7	7	7	80	40
36	341.5 Transportation Equipment	4	4	4	4	4	2	4	4	4	4	4	4	46	23
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	(5)	1	1	1	1	1	1	6	3
39	344.5 Laboratory Equipment	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
40	345.5 Power Operated Equipment	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
41	346.5 Communication Equipment	0	0	0	0	0	5	0	0	0	0	0	0	5	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	4	0	0	0	0	0	0	4	2
44	**INTANGIBLE PLANT**	3	3	3	3	3	(3)	3	3	3	3	3	3	30	15
45	**SUPPLY & PUMPING**	577	577	577	577	577	574	577	577	577	577	577	577	6,921	3,461
46	**WATER TREATMENT PLANT**	318	318	318	318	318	317	318	318	318	318	318	318	3,815	1,908
47	**TRANSMISSION & DISTRIBUTION**	472	472	472	472	472	459	472	472	472	472	472	472	5,651	2,825
48	**GENERAL PLANT**	16	16	16	16	16	2	16	16	16	16	16	16	178	89
49	**TOTAL GROSS ADDITIONS**	1,386	1,386	1,386	1,386	1,386	1,349	1,386	1,386	1,386	1,386	1,386	1,386	16,595	8,298

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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	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	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	1	0	0	0	0	0	0	1	1
49	**TOTAL RETIREMENTS**	0	0	0	0	0	1	0	0	0	0	0	0	1	1

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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	252	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	265	0.00%	0
8	305.2 Collecting & Impounding reservoirs	16,408	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	7,156	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	226	0.00%	0
13	310.2 Power Generation Equipment	4,682	0.00%	0
14	311.2 Pumping Equipment	40,874	0.11%	47
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	8,433	0.00%	0
19	320.3 Water Treatment Equipment	1,843	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	122	0.00%	0
25	330.4 Distribution Reservoirs	50	0.00%	0
26	331.4 Transmission & Distribution	29,749	0.00%	0
27	333.4 Services	1,653	0.00%	0
28	334.4 Meters & Meter Installation	1,542	0.00%	0
29	335.4 Hydrants	450	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	68	0.00%	0
34	340.5 Office Furniture & Equipment	89	0.00%	0
35	340.51 Computer Equipment	235	0.00%	0
36	341.5 Transportation Equipment	222	0.00%	0
37	342.5 Stores Equipment	1	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	54	0.00%	0
39	344.5 Laboratory Equipment	16	0.00%	0
40	345.5 Power Operated Equipment	97	0.00%	0
41	346.5 Communication Equipment	27	0.00%	0
42	347.5 Miscellaneous Equipment	7	0.00%	0
43	348.5 Other Tangible Plant	31	0.00%	0
44	**INTANGIBLE PLANT**	252	0.00%	0
45	**SUPPLY & PUMPING**	69,610	0.07%	47
46	**WATER TREATMENT PLANT**	10,276	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	33,567	0.00%	0
48	**GENERAL PLANT**	846	0.00%	0
49	**TOTAL**	114,552	0.04%	47

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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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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**		36,955
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**		36,955
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments		0
21	1993 Net Additions		0
22	**12/31/93 Balance**		36,955
23			
24			
25	1994 Additions		23,354
26	1994 Retirements		0
27	1994 Adjustments		- 0
28	1994 Net Additions		23,354
29	**12/31/94 Balance**		60,309
30			
31			
32	1995 Additions		2,700
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		2,700
36	**12/31/95 Balance**		63,009
37			
38			
39	1996 Additions		1,575
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		1,575
43	**12/31/96 Balance**		64,584

(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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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	30,426	0	30,426	0	30,426	30,426	0	30,426	0.00%	0
3	Meter Installation Fees	5,510	525	6,035	0	6,035	5,792	0	5,792	0.00%	0
4	Contributed Lines	18,684	0	18,684	0	18,684	18,684	0	18,684	0.00%	0
5	Cont. Prpty Other than Lines	5,423	0	5,423	0	5,423	5,423	0	5,423	0.08%	4
6	Service Installation Fees	2,965	1,050	4,015	0	4,015	3,531	0	3,531	0.00%	0
7	**TOTAL WATER CIAC**	63,009	1,575	64,584	0	64,584	63,856	0	63,856	0.01%	4
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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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	30,426	30,426	30,426	30,426	30,426	30,426	30,426	30,426	30,426	30,426	30,426	30,426	30,426	0	30,426
3	Meter Installation Fees	5,510	5,510	5,510	5,585	5,660	5,735	5,810	5,885	5,960	6,035	6,035	6,035	6,035	525	5,792
4	Contributed Lines	18,684	18,684	18,684	18,684	18,684	18,684	18,684	18,684	18,684	18,684	18,684	18,684	18,684	0	18,684
5	Cont. Prpty Other than Lines	5,423	5,423	5,423	5,423	5,423	5,423	5,423	5,423	5,423	5,423	5,423	5,423	5,423	0	5,423
6	Service Installation Fees	2,965	2,965	2,965	3,115	3,265	3,415	3,565	3,715	3,865	4,015	4,015	4,015	4,015	1,050	3,531
7	**TOTAL WATER CIAC**	63,009	63,009	63,009	63,234	63,459	63,684	63,909	64,134	64,359	64,584	64,584	64,584	64,584	1,575	63,856

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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	0	0	0	525	283
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	0	0	0	1,050	565
7	**TOTAL NET ADDITIONS**	0	0	225	225	225	225	225	225	225	0	0	0	1,575	848

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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	0	0	0	525	283
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	0	0	0	1,050	565
7	**TOTAL GROSS ADDITIONS**	0	0	225	225	225	225	225	225	225	0	0	0	1,575	848

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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**	14,033
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	924
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	924
15	**12/31/92 Balance**	14,957
16		
17		
18	1993 Additions	924
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	924
22	**12/31/93 Balance**	15,881
23		
24		
25	1994 Additions	1,300
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,300
29	**12/31/94 Balance**	17,181
30		
31		
32	1995 Additions	1,632
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,632
36	**12/31/95 Balance**	18,813
37		
38		
39	1996 Additions	1,706
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	1,706
43	**12/31/96 Balance**	20,519

(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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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	16,821	709	17,530	0	17,530	17,176	0	17,176	0.00%	0
3	Meter Installation Fees	831	290	1,121	0	1,121	976	0	976	0.00%	0
4	Contributed Lines	654	435	1,089	0	1,089	872	0	872	0.00%	0
5	Cont. Prpty Other than Lines	413	184	597	0	597	505	0	505	0.07%	0
6	Service Installation Fees	94	88	182	0	182	138	0	138	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	18,813	1,706	20,519	0	20,519	19,667	0	19,667	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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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	16,821	16,880	16,939	16,998	17,057	17,116	17,176	17,235	17,294	17,353	17,412	17,471	17,530	709	17,176
3	Meter Installation Fees	831	855	879	903	927	951	977	1,001	1,025	1,049	1,073	1,097	1,121	290	976
4	Contributed Lines	654	690	726	762	798	834	873	909	945	981	1,017	1,053	1,089	435	872
5	Cont. Prpty Other than Lines	413	428	443	458	473	488	507	522	537	552	567	582	597	184	505
6	Service Installation Fees	94	101	108	115	122	129	140	147	154	161	168	175	182	88	138
7	**TOTAL ACC. AMORT. CIAC**	18,813	18,954	19,095	19,236	19,377	19,518	19,673	19,814	19,955	20,096	20,237	20,378	20,519	1,706	19,667

Note: May not cross foot due to rounding.

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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	59	59	59	59	59	60	59	59	59	59	59	59	709	355
3	Meter Installation Fees	24	24	24	24	24	26	24	24	24	24	24	24	290	145
4	Contributed Lines	36	36	36	36	36	39	36	36	36	36	36	36	435	218
5	Cont. Prpty Other than Lines	15	15	15	15	15	19	15	15	15	15	15	15	184	92
6	Service Installation Fees	7	7	7	7	7	11	7	7	7	7	7	7	88	44
7	**TOTAL NET ADDITIONS**	141	141	141	141	141	155	141	141	141	141	141	141	1,706	854

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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	59	59	59	59	59	60	59	59	59	59	59	59	709	355
3	Meter Installation Fees	24	24	24	24	24	26	24	24	24	24	24	24	290	145
4	Contributed Lines	36	36	36	36	36	39	36	36	36	36	36	36	435	218
5	Cont. Prpty Other than Lines	15	15	15	15	15	19	15	15	15	15	15	15	184	92
6	Service Installation Fees	7	7	7	7	7	11	7	7	7	7	7	7	88	44
7	**TOTAL GROSS ADDITIONS**	141	141	141	141	141	155	141	141	141	141	141	141	1,706	854

Note: May not cross foot due to rounding.

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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					

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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	PROPOSED ANNUAL	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	PROPOSED ANNUAL	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 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%
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	PROPOSED ANNUAL	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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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	0.02%
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	411,546	416,868	389,978	356,326	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	145,872
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)	982,266	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	16,303,260	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	934,669	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	4,406,962	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	11,323,678	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,369	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,570,686	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	377,280,346	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	12,240,642	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	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	307,907	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	4,507,885	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

(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	4,474,108	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	381,645	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)	(383,674)	(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	167,968	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	9,448,937	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	1,785,696
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	4,685,968	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	326,661,759	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

359

Note: May not cross [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	9,989,381
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	(86,513)	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	1,763,157	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	2,898,137	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)	307,861	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	7,168,270	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)	(306,086)	(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	114,038,859	114,310,667	114,573,989	114,832,343	115,088,822	115,344,193	115,587,345	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	21,157,236
39															
40	**TOTAL DEFERRED CREDITS**	110,639,591	119,178,525	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	326,861,759	325,798,359	324,989,225	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 cro e to rounding.

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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 - %	0.03%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.04%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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	36,389	0	36,389	24,521	60,910	67.39%	B-4(W),B-3(W)
3	Other Revenue	60	0	60	0	60		B-4(W)
4	**TOTAL OPERATING REVENUES**	36,449	0	36,449	24,521	60,970		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	34,121	613	34,734	0	34,734		B-5(W)
7	Depreciation net of CIAC Amort	14,883	0	14,883	0	14,883		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	3,157	68	3,225	1,103 (A)	4,328		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(13,906)	(263)	(14,169)	9,033 (B)	(5,136)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	38,255	418	38,673	10,136	48,809		
12	**NET OPERATING INCOME**	(1,806)	(418)	(2,224)	14,385	12,161		
13	**RATE BASE**	342,559	0	342,559		342,559		A-1(W)
14	**RATE OF RETURN**	(0.53%)		(0.65%)		3.55%		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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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	36,389	0	36,389	64,040	100,429	175.99%	B-4(W),B-3(W)
3	Other Revenue	60	0	60	0	60		B-4(W)
4	**TOTAL OPERATING REVENUES**	36,449	0	36,449	64,040	100,489		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	34,121	613	34,734	0	34,734		B-5(W)
7	Depreciation net of CIAC Amort	14,883	0	14,883	0	14,883		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	3,157	68	3,225	2,882 (A)	6,107		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(13,906)	(263)	(14,169)	23,592 (B)	9,423		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	38,255	418	38,673	26,474	65,147		
12	**NET OPERATING INCOME**	(1,806)	(418)	(2,224)	37,566	35,342		
13	**RATE BASE**	342,559	0	342,559		342,559		A-1(W)
14	**RATE OF RETURN**	(0.53%)		(0.65%)		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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year 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%	-4.62%	D-1(W)	
3	Rate of Return (%)	10.32%	-3.55%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	342,559	342,559	A-1(W)	
6	Required / Requested Income (L3 x L5)	35,342	12,161		
7	Adjusted Income Under Present Rates	(2,224)	(2,224)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	37,566	14,385		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	61,158	23,418		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	64,040	24,521		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	61,158	23,418		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	23,592	9,033		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,882	1,103		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	37,566	14,385		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%	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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	28	
11			
12	3. Conservation Program Expenses	20	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	234	
15			
16	5. Conservation Elasticity Adjustment	(507)	
17			
18	6. Hewitt Study Expenses	838	
19			
20	7.	0	
21			
22		613	
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.	68	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	0	
43			
44		68	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(263)	
47			
48	2.	0	
49			
50		(263)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	418	

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 / Lake / Sunshine Parkway
Docket No.: 950495-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	0	0	0
4	461.2 Metered - Commercial	36,389	0	36,389
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	36,389	0	36,389
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**	36,389	0	36,389
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	60	0	60
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**	60	0	60
26	**TOTAL PRESENT WATER OPERATING REVENUES**	36,449	0	36,449

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year 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	17,592	852	18,444	17,219	820	18,039	103	11	114	270	21	291
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	4,396	3	4,400	4,303	0	4,303	26	1	27	68	2	70
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	6,221	(494)	5,727	6,216	(495)	5,721	0	0	0	5	1	5
6	616 Fuel for Power Production	803	0	803	803	0	803	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	1,472	3	1,475	1,454	0	1,454	5	1	6	12	3	15
9	631 Contractual Services - Eng.	2	0	2	0	0	0	0	0	0	2	0	2
10	632 Contractual Services - Acct.	11	0	11	0	0	0	0	0	0	11	0	11
11	633 Contractual Services - Legal	7	0	7	0	0	0	0	0	0	7	0	7
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	2,154	241	2,395	2,137	233	2,370	0	0	0	17	8	25
14	641 Rental of Real Building/Real Property	10	2	11	0	0	0	0	0	0	10	2	11
15	642 Rental of Equipment	0	0	1	0	0	0	0	0	0	0	0	1
16	650 Transportation Expense	46	1	46	37	0	37	4	0	4	5	0	5
17	656 Insurance - Vehicle	8	0	8	0	0	0	0	0	0	8	0	8
18	657 Insurance - General Liability	16	3	19	0	0	0	0	0	0	16	3	19
19	658 Insurance - Workman's Comp (2)	300	0	301	294	0	294	2	0	2	5	0	5
20	659 Insurance - Other	2	0	2	0	0	0	0	0	0	2	0	2
21	660 Advertising Expense	2	2	3	0	0	0	0	0	0	2	2	3
22	666 Reg. Comm. Exp. - Rate Case Amort.	46	0	46	0	0	0	0	0	0	46	0	46
23	667 Reg. Comm. Exp. - Other	4	0	4	0	0	0	0	0	0	4	0	4
24	670 Bad Debt Expense	13	1	15	0	0	0	13	1	15	0	0	0
25	675 Miscellaneous Expenses	858	11	869	748	0	748	34	2	36	76	9	85
26	**TOTAL WATER O & M EXPENSES**	34,121	613	34,734	33,370	546	33,916	187	17	204	563	50	613

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 / Sunshine Parkway
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 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	1,430	1,292	1,508	1,459	1,507	1,459	1,506	1,506	1,457	1,508	1,457	1,505	17,593	852	18,445
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)	357	323	377	365	377	365	376	376	364	376	364	376	4,396	3	4,399
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	518	518	518	518	518	518	518	518	518	518	518	518	6,221	(494)	5,727
6	616.1-.8 Fuel for Power Production	0	0	304	0	0	0	0	0	304	0	196	0	803	0	803
7	618.1-.8 Chemicals	53	0	0	0	53	0	0	0	0	53	0	0	159	(13)	146
8	620.1-.8 Materials & Supplies	107	156	107	105	158	105	107	105	158	105	107	156	1,472	3	1,475
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	11	0	11
11	633.1-.8 Contractual Services - Legal	1	1	1	1	1	1	1	1	1	1	1	1	7	0	7
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	179	179	179	179	179	179	180	180	180	180	180	180	2,154	241	2,395
14	641.1-.8 Rental of Real Building/Real Property	1	1	1	1	1	1	1	1	1	1	1	1	10	2	12
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	4	4	4	4	4	4	4	4	4	4	4	4	45	1	46
17	656.1-.8 Insurance - Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8
18	657.1-.8 Insurance - General Liability	1	1	1	1	1	1	1	1	1	1	1	1	16	3	19
19	658.1-.8 Insurance - Workman's Comp (2)	24	22	26	25	26	25	26	26	25	26	25	26	301	0	301
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	*
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	4	4	4	4	4	4	4	4	4	4	4	4	46	0	46
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	13	1	14
25	675.1-.8 Miscellaneous Expenses	72	71	73	72	72	72	71	71	71	71	71	71	858	11	869
26	TOTAL WATER O & M EXPENSES	2,755	2,575	3,106	2,737	2,903	2,737	2,797	2,795	3,091	2,849	2,931	2,845	34,124	613	34,737

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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	1,399	1,263	1,477	1,427	1,475	1,428	1,474	1,474	1,428	1,474	1,427	1,474	17,219	820	18,039
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)	350	316	369	357	369	357	368	368	356	368	356	368	4,303	0	4,303
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	518	518	518	518	518	518	518	518	518	518	518	518	6,216	(495)	5,721
6	616.1-.6 Fuel for Power Production	0	0	304	0	0	0	0	0	304	0	196	0	803	0	803
7	618.1-.6 Chemicals	53	0	0	0	53	0	0	0	0	53	0	0	159	(13)	146
8	620.1-.6 Materials & Supplies	105	154	105	103	156	103	105	103	156	103	105	154	1,454	0	1,454
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	178	178	178	178	178	178	178	178	178	178	178	178	2,137	233	2,370
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	3	3	3	3	3	3	3	3	3	3	3	3	37	0	37
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)	24	22	25	24	25	24	25	25	24	25	24	25	294	0	294
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	63	62	63	62	63	63	62	62	62	62	62	62	748	0	748
26	TOTAL WATER DIRECT O & M EXPENSES	2,693	2,516	3,042	2,673	2,840	2,674	2,734	2,732	3,028	2,785	2,869	2,783	33,370	546	33,916

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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	9	8	9	9	9	9	9	9	8	9	8	9	103	11	114
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)	2	2	2	2	2	2	2	2	2	2	2	2	26	1	27
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	0	0	0	0	0	0	0	0	0	0	0	0	5	1	6
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	4	0	4
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	13	1	15
25	675.7 Miscellaneous Expenses	3	3	3	3	3	3	3	3	3	3	3	3	34	2	36
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	16	14	16	16	16	16	16	16	15	16	15	16	187	17	204

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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	22	21	23	23	23	22	23	23	22	23	22	22	270	21	291
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)	6	5	6	6	6	6	6	6	6	6	6	6	68	2	70
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	5
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	12	3	15
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	11	0	11
11	633.8	Contractual Services - Legal	1	1	1	1	1	1	1	1	1	1	1	1	7	0	7
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	1	1	1	1	1	1	1	1	1	1	1	1	17	8	25
14	641.8	Rental of Real Building/Real Property	1	1	1	1	1	1	1	1	1	1	1	1	10	2	11
15	642.8	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
16	650.8	Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5
17	656.8	Insurance - Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8
18	657.8	Insurance - General Liability	1	1	1	1	1	1	1	1	1	1	1	1	16	3	19
19	658.8	Insurance - Workman's Comp (2)	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5
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	3
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	4	4	4	4	4	4	4	4	4	4	4	4	46	0	46
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	6	6	7	7	6	6	6	6	6	6	6	6	76	9	85
26		**TOTAL WATER ALLOCATED A & G EXPENSES**	46	44	48	48	47	47	47	47	47	48	46	47	563	50	613

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year 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)
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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	16,654	978	(39)	17,592	0	9	5	0	0	838	852	18,444
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)	4,136	261	0	4,396	0	2	1	0	0	0	3	4,400
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	6,221	0	(1)	6,221	0	1	0	0	(495)	0	(494)	5,727
6	616.1-.8 Fuel for Power Production	788	15	(0)	803	0	0	0	0	0	0	0	803
7	618.1-.8 Chemicals	156	3	(0)	159	0	0	0	0	(13)	0	(13)	146
8	620.1-.8 Materials & Supplies	1,445	28	(2)	1,472	0	1	2	1	0	0	3	1,475
9	631.1-.8 Contractual Services - Eng.	2	0	(0)	2	0	0	0	0	0	0	0	2
10	632.1-.8 Contractual Services - Acct.	12	0	(1)	11	0	0	0	0	0	0	0	11
11	633.1-.8 Contractual Services - Legal	7	0	(1)	7	0	0	0	0	0	0	0	7
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	2,114	41	(2)	2,154	0	3	5	233	0	0	241	2,395
14	641.1-.8 Rental of Real Building/Real Property	11	0	(1)	10	0	2	0	0	0	0	2	11
15	642.1-.8 Rental of Equipment	1	0	(0)	0	0	0	0	0	0	0	0	1
16	650.1-.8 Transportation Expense	45	1	(1)	46	0	1	0	0	0	0	1	46
17	656.1-.8 Insurance - Vehicle	8	0	(1)	8	0	0	0	0	0	0	0	8
18	657.1-.8 Insurance - General Liability	17	0	(2)	16	0	3	0	0	0	0	3	19
19	658.1-.8 Insurance - Workman's Comp (2)	298	2	0	300	0	0	0	0	0	0	0	301
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	3
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	30	0	15	46	0	0	0	0	0	0	0	46
23	667.1-.8 Reg. Comm. Exp. - Other	4	0	(0)	4	0	0	0	0	0	0	0	4
24	670.1-.8 Bad Debt Expense	15	0	(1)	13	0	1	0	0	0	0	1	15
25	675.1-.8 Miscellaneous Expenses	853	17	(11)	858	0	5	6	0	0	0	11	869
26	**TOTAL WATER O & M EXPENSES**	32,821	1,347	(47)	34,121	0	28	20	234	(507)	838	613	34,734

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year 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	16,265	955	(0)	17,219	0	0	0	0	0	820	820	18,039
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)	4,039	264	0	4,303	0	0	0	0	0	0	0	4,303
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	6,216	0	0	6,216	0	0	0	0	(495)	0	(495)	5,721
6	616.1-.6	Fuel for Power Production	788	15	(0)	803	0	0	0	0	0	0	0	803
7	618.1-.6	Chemicals	156	3	(0)	159	0	0	0	0	(13)	0	(13)	146
8	620.1-.6	Materials & Supplies	1,426	28	0	1,454	0	0	0	0	0	0	0	1,454
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	2,096	41	0	2,137	0	0	0	233	0	0	233	2,370
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	36	1	0	37	0	0	0	0	0	0	0	37
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)	291	3	0	294	0	0	0	0	0	0	0	294
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	734	14	(0)	748	0	0	0	0	0	0	0	748
26		**TOTAL WATER DIRECT O & M EXPENSES**	32,046	1,324	(0)	33,370	0	0	0	233	(507)	820	546	33,916

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year 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	107	6	(11)	103	0	6	0	0	0	5	11	114
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)	27	(1)	0	26	0	1	0	0	0	0	1	27
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	6	0	(1)	5	0	1	0	0	0	0	1	6
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	4	0	(0)	4	0	0	0	0	0	0	0	4
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	15	0	(1)	13	0	1	0	0	0	0	1	15
25	675.7	Miscellaneous Expenses	37	1	(4)	34	0	2	0	0	0	0	2	36
26		**TOTAL WATER O & M EXPENSES**	198	6	(16)	187	0	12	0	0	0	5	17	204

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year 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)
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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	282	17	(28)	270	0	3	5	0	0	13	21	291
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)	70	(2)	0	68	0	1	1	0	0	0	2	70
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	5	0	(0)	5	0	1	0	0	0	0	1	5
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	13	0	(1)	12	0	1	2	1	0	0	3	15
9	631.8	Contractual Services - Eng.	2	0	(0)	2	0	0	0	0	0	0	0	2
10	632.8	Contractual Services - Acct.	12	0	(1)	11	0	0	0	0	0	0	0	11
11	633.8	Contractual Services - Legal	7	0	(1)	7	0	0	0	0	0	0	0	7
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	19	0	(2)	17	0	3	5	0	0	0	8	25
14	641.8	Rental of Real Building/Real Property	11	0	(1)	10	0	2	0	0	0	0	2	11
15	642.8	Rental of Equipment	0	0	(0)	0	0	0	0	0	0	0	0	1
16	650.8	Transportation Expense	5	0	(0)	5	0	0	0	0	0	0	0	5
17	656.8	Insurance - Vehicle	8	0	(1)	8	0	0	0	0	0	0	0	8
18	657.8	Insurance - General Liability	17	0	(2)	16	0	3	0	0	0	0	3	19
19	658.8	Insurance - Workman's Comp (2)	5	(0)	0	5	0	0	0	0	0	0	0	5
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	3
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	30	0	15	46	0	0	0	0	0	0	0	46
23	667.8	Reg. Comm. Exp. - Other	4	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	83	2	(8)	76	0	3	6	0	0	0	9	85
26		**TOTAL WATER O & M EXPENSES**	577	17	(31)	563	0	17	20	1	0	13	50	613

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 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 / Sunshine Parkway
Docket No.: 950495-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	16,654	18,444	1,790	10.75%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	4,136	4,400	264	6.38%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	6,221	5,727	(494)	(7.94%)
6	616.1-.8	Fuel for Power Production	788	803	15	1.90%
7	618.1-.8	Chemicals	156	146	(10)	(6.41%)
8	620.1-.8	Materials & Supplies	1,445	1,475	30	2.08%
9	631.1-.8	Contractual Services - Eng.	2	2	0	0.00%
10	632.1-.8	Contractual Services - Acct.	12	11	(1)	(8.39%)
11	633.1-.8	Contractual Services - Legal	7	7	(1)	(13.92%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	2,115	2,395	281	13.29%
14	641.1-.8	Rental of Real Building/Real Property	11	11	1	9.38%
15	642.1-.8	Rental of Equipment	0	1	0	0.00%
16	650.1-.8	Transportation Expense	45	46	1	2.20%
17	656.1-.8	Insurance - Vehicle	8	8	(1)	(12.24%)
18	657.1-.8	Insurance - General Liability	17	19	2	11.91%
19	658.1-.8	Insurance - Workman's Comp	298	301	3	1.01%
20	659.1-.8	Insurance - Other	2	2	0	0.00%
21	660.1-.8	Advertising Expense	2	3	1	54.97%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	30	46	15	49.74%
23	667.1-.8	Reg. Comm. Exp. - Other	4	4	0	0.00%
24	670.1-.8	Bad Debt Expense	15	15	0	0.00%
25	675.1-.8	Miscellaneous Expenses	853	869	16	1.88%
26	**TOTAL WATER O & M EXPENSES**		32,822	34,734	1,912	5.83%
27	**TOTAL (LESS ACCTS 666 & 667)**		32,787	34,684	1,897	5.79%

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 / Sunshine Parkway
Docket No.: 950495-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		16,265	18,039	1,774	10.91%
2	603.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits		4,039	4,303	264	6.54%
4	610.1-.6	Purchased Water		0	0	0	0.00%
5	615.1-.6	Purchased Power		6,216	5,721	(495)	(7.96%)
6	616.1-.6	Fuel for Power Production		788	803	15	1.90%
7	618.1-.6	Chemicals		156	146	(10)	(6.41%)
8	620.1-.6	Materials & Supplies		1,426	1,454	28	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		2,096	2,370	274	13.07%
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		36	37	1	2.78%
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		291	294	3	1.03%
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		734	748	14	1.91%
26	**TOTAL WATER O & M EXPENSES**			32,047	33,916	1,868	5.83%
27	**TOTAL (LESS ACCTS 666 & 667)**			32,047	33,916	1,868	5.83%

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 / Sunshine Parkway
Docket No.: 950495-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.	Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	107	114	6	5.59%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	27	27	1	3.75%
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	6	6	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	4	4	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	15	15	0	0.00%
25	675.7	Miscellaneous Expenses	37	36	(1)	(2.73%)
26	**TOTAL WATER O & M EXPENSES**		198	204	6	3.04%
27	**TOTAL (LESS ACCTS 666 & 667)**		198	204	6	3.04%

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 / Lake / Sunshine Parkway
Docket No.: 950495-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)	(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	601.8	Salaries & Wages - Employees		282	291	9	3.19%
2	603.8	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.8	Employee Pensions & Benefits		70	70	0	0.00%
4	610.8	Purchased Water		0	0	0	0.00%
5	615.8	Purchased Power		5	5	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		13	15	2	14.91%
9	631.8	Contractual Services - Eng.		2	2	0	0.00%
10	632.8	Contractual Services - Acct.		12	11	(1)	(8.39%)
11	633.8	Contractual Services - Legal		7	7	(1)	(13.92%)
12	634.8	Contractual Services - Mgmt Fees		0	0	0	0.00%
13	635.8	Contractual Services - Other		19	25	7	37.79%
14	641.8	*Rental of Real Building/Real Property*		11	11	1	9.38%
15	642.8	Rental of Equipment		0	1	0	0.00%
16	650.8	Transportation Expense		5	5	0	0.00%
17	656.8	Insurance - Vehicle		8	8	(1)	(12.24%)
18	657.8	Insurance - General Liability		17	19	2	11.91%
19	658.8	Insurance - Workman's Comp		5	5	0	0.00%
20	659.8	Insurance - Other		2	2	0	0.00%
21	660.8	Advertising Expense		2	3	1	54.97%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.		30	46	15	49.74%
23	667.8	Reg. Comm. Exp. - Other		4	4	0	0.00%
24	670.8	Bad Debt Expense		0	0	0	0.00%
25	675.8	Miscellaneous Expenses		83	85	2	2.42%
26	**TOTAL WATER O & M EXPENSES**			577	613	36	6.24%
27	**TOTAL (LESS ACCTS 666 & 667)**			543	564	21	3.87%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule 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 / Lake / Sunshine Parkway
Docket No.: 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, Ecania, 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	9	
52	GIGA	Docket No. 920199-WS	$677,601	54	
53	Lehigh	Docket No. 911188-WS	$67,100	5	
54			854,174	68	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	80	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	35	
58			1,427,241	114	
59	Total Projected Rate Case Expense		2,281,415	182	
60	Annual Amortization		$570,354	$46	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	10	
64	% of Total		100.000000%	0.007990%	
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 / Sunshine Parkway
Docket No.: 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 Associ., 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 / Sunshine Parkway

Docket No.: 950495-WS
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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year 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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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	1,185	40	2.50%	30	0	30	0.00%	0	30
4	339.1 Other Plant & Misc.	5	25	4.00%	0	0	0	0.00%	0	0
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	2	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	1,120	33	3.03%	34	0	34	0.00%	0	34
8	305.2 Collect. & Impound.	29,865	50	2.00%	597	0	597	0.00%	0	597
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	12,284	30	3.33%	409	0	409	0.00%	0	409
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	3,938	35	2.86%	113	0	113	0.00%	0	113
13	310.2 Power Generation Equpi.	7,847	20	5.00%	392	0	392	0.00%	0	392
14	311.2 Pumping Equipment	107,522	20	5.00%	5,376	0	5,376	0.11%	6	5,370
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	19,649	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	16,478	33	3.03%	499	0	499	0.00%	0	499
19	320.3 Water Treatment Equip.	72,866	22	4.55%	3,315	0	3,315	0.00%	0	3,315
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	24	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	1,373	33	3.03%	42	0	42	0.00%	0	42
25	330.4 Distr. Reservoirs	325	37	2.70%	9	0	9	0.00%	0	9
26	331.4 Transmission & Distribution	156,839	43	2.33%	3,654	0	3,654	0.00%	0	3,654
27	333.4 Services	60,043	40	2.50%	1,501	0	1,501	0.00%	0	1,501
28	334.4 Meters & Meter Installation	6,414	20	5.00%	321	0	321	0.00%	0	321
29	335.4 Hydrants	5,591	45	2.22%	124	0	124	0.00%	0	124
30	339.4 Other Plant & Misc.	7	25	4.00%	0	0	0	0.00%	0	0
31	**GENERAL PLANT**									
32	303.5 Land & Land Rights	29	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	291	40	2.50%	7	0	7	0.00%	0	7
34	340.5 Office Furniture & Equipment	180	15	6.67%	12	0	12	0.00%	0	12
35	340.51 Computer Equipment	479	6	16.67%	80	0	80	0.00%	0	80
36	341.5 Transportation Equipment	276	6	16.67%	46	0	46	0.00%	0	46
37	342.5 Stores Equipment	3	18	5.56%	0	0	0	0.00%	0	0
38	343.5 Tools, Shop & Garage	100	16	6.25%	6	0	6	0.00%	0	6
39	344.5 Laboratory Equipment	91	15	6.67%	6	0	6	0.00%	0	6
40	345.5 Power Operated Equipment	115	12	8.33%	10	0	10	0.00%	0	10
41	346.5 Communication Equipment	52	10	10.00%	5	0	5	0.00%	0	5
42	347.5 Miscellaneous Equipment	23	15	6.67%	2	0	2	0.00%	0	2
43	348.5 Other Tangible Plant	44	10	10.00%	4	0	4	0.00%	0	4
44	**INTANGIBLE PLANT**	1,190		2.52%	30	0	30	0.00%	0	30
45	**SUPPLY & PUMPING**	162,578		4.26%	6,921	0	6,921	0.09%	6	6,915
46	**WATER TREATMENT PLANT**	109,017		3.50%	3,815	0	3,815	0.00%	0	3,815
47	**TRANSMISSION & DISTRIBUTION**	230,593		2.45%	5,651	0	5,651	0.00%	0	5,651
48	**GENERAL PLANT**	1,684		10.57%	178	0	178	0.00%	0	178
49	**TOTAL DEPRECIATION EXPENSE**	505,061		3.29%	16,595	0	16,595	0.04%	6	16,589
50	**LESS: AMORTIZATION OF CIAC**				(1,706)	0	(1,706)		0	(1,706)
51	**NET DEPRECIATION EXPENSE - WATER**				14,889	0	14,889		6	14,883

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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year 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	4.26%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	30,426	2.33%	709	0	709	0.00%	0	709
3	Meter Installation Fees	5,792	5.00%	290	0	290	0.00%	0	290
4	Contributed Lines	18,684	2.33%	435	0	435	0.00%	0	435
5	Contributed Property Other Than Lines	5,423	3.40%	184	0	184	0.09%	0	184
6	Service Installation Fees	3,531	2.50%	88	0	88	0.00%	0	88
7	**TOTAL WATER CIAC AMORT. EXP.**	63,856		1,706	0	1,706		0	1,706

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year 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	1,120	34	3.04%
3	305.2 Collecting & Impounding reservoirs	29,865	597	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	12,284	409	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	3,938	113	2.87%
8	310.2 Power Generation Equipment	7,847	392	5.00%
9	311.2 Pumping Equipment	107,522	5,376	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	16,478	499	3.03%
12	320.3 Water Treatment Equipment	72,866	3,315	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	24	1	4.17%
15	330.4 Distribution Reservoirs	325	9	2.77%
16	**COMPOSITE RATE**	252,269	10,745	4.26%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	1,373	42	3.06%
19	331.4 Transmission & Distribution	156,839	3,654	2.33%
20	335.4 Hydrants	5,591	124	2.22%
21	339.4 Other Plant & Miscellaneous	7	0	0.00%
22	**COMPOSITE RATE**	163,810	3,820	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	6,414	321	5.00%
25	**COMPOSITE RATE**	6,414	321	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	60,043	1,501	2.50%
28	**COMPOSITE RATE**	60,043	1,501	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	252,269	10,745	4.26%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	163,810	3,820	2.33%
32	Meter Installation Fees (Line 25)	6,414	321	5.00%
33	Service Installation Fees (Line 28)	60,043	1,501	2.50%
34	**COMPOSITE RATE**	482,537	16,387	3.40%

(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 / Sunshine Parkway
Docket No.: 950495-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%)	1,640	0	1,640	B-4(W)	
2	PAYROLL TAXES: (8.0%)	1,407	68	1,476	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL PAYROLL TAXES	1,407	68	1,476		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	110	0	110		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	110	0	110		
10	Non-used & Useful Percent			0.02%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	TOTAL USED & USEFUL REAL EST. TAXES	110	0	110		
13	OTHER:	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	TOTAL OTHER	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME)	3,157	68	3,225		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 / Sunshine Parkway
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	36,449	0	36,449	B-4(W)
3	Less:				
4	O & M Expenses	34,121	613	34,734	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	14,883	0	14,883	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	3,157	68	3,225	B-15(W)
8	Pre-Tax Operating Expenses	52,161	681	52,842	
9	**PRE-TAX OPERATING INCOME**	(15,712)	(681)	(16,393)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(15,712)	(681)	(16,393)	
12	Less:				
13	Interest Expense:				
14	Rate Base	342,559	0	342,559	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	18,121	0	18,121	C-3
17	Net Taxable Income (L11 - L16)	(33,833)	(681)	(34,514)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(13,051)	(263)	(13,314)	
20	Less:				
21	Parent Debt Adjustment	749	0	749	C-1(W)
22	Investment Tax Credit	106	0	106	C-7(W)
23	**TOTAL INCOME TAXES**	(13,906)	(263)	(14,169)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year 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 (%)	0.04%	0.00%	0.04%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Osceola / Tropical 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	595,930	0	595,930	A-5 (W)
2	Utility Land & Land Rights	2,001	0	2,001	A-5 (W)
3	Non-Used and Useful	(67,192)	0	(67,192)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	5,093	0	5,093	A-9 (W)
6	CIAC	(31,891)	(265)	(32,156)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	8,562	0	8,562	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(4,070)	0	(4,070)	Vol. II
13	Deferred Taxes	(9,419)	0	(9,419)	C-7 (W)
14	Working Capital Allowance	23,575	0	23,575	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	522,590	(265)	522,325	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Osceola / Tropical 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.	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	(265)	(265)	
41				
42	2.			
43		0	0	
44				
45		(265)	(265)	
46				
47	**SUBTOTAL**	(265)	(265)	

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 / Osceola / Tropical 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.	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**	(265)	(265)	

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 / Tropical 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 / Osceola / Tropical Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Pro ected [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**		269,617
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**		269,617
16			
17			
18	1993 Additions		6
19	1993 Retirements		4,500
20	1993 Adjustments	General Plant Allocation True-up	3,327
21	1993 Net Additions		(1,167)
22	**12/31/93 Balance**		268,450
23			
24			
25	1994 Additions		64,015
26	1994 Retirements		7,425
27	1994 Adjustments		0
28	1994 Net Additions		56,590
29	**12/31/94 Balance**		325,040
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(655)
32	1995 Additions		68,613
33	1995 Retirements		4,828
34	1995 Adjustments		0
35	1995 Net Additions		63,785
36	**12/31/95 Balance**		388,170
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(6,119)
39	**1996 Additions**		429,034
40	**1996 Retirements**		143,287
41	1996 Adjustments		0
42	1996 Net Additions		285,746
43	**12/31/96 Balance**		667,797

(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 / Tropical 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)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 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	1,178	0	0	0	1,178	0	1,178	1,178	0	1,178
4	339.1 Other Plant & Miscellaneous	1,401	0	0	0	1,401	0	1,401	1,401	0	1,401
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	137	0	0	0	137	0	137	137	0	137
7	304.2 Structures & Improvements	35,099	0	0	0	35,099	0	35,099	35,099	0	35,099
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	12,586	0	0	0	12,586	0	12,586	12,586	0	12,586
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	123	0	0	0	123	0	123	123	0	123
13	310.2 Power Generation Equipment	30,603	0	0	0	30,603	0	30,603	30,603	0	30,603
14	311.2 Pumping Equipment	26,072	0	0	0	26,072	0	26,072	26,072	0	26,072
15	339.2 Other Plant & Miscellaneous	(61)	0	0	0	(61)	0	(61)	(61)	0	(61)
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	305	0	0	0	305	0	305	305	0	305
18	304.3 Structures & Improvements	4,595	0	0	0	4,595	0	4,595	4,595	0	4,595
19	320.3 Water Treatment Equipment	12,061	0	0	0	12,061	0	12,061	12,061	0	12,061
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	2,602	0	2,602	2,602	0	2,602	1,301	0	1,301
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	8	0	0	0	8	0	8	8	0	8
24	304.4 Structures & Improvements	3,467	0	0	0	3,467	0	3,467	3,467	0	3,467
25	330.4 Distribution Reservoirs	54,129	0	0	0	54,129	0	54,129	54,129	0	54,129
26	331.4 Transmission & Distribution	58,683	411,156	(143,218)	267,938	326,621	0	326,621	264,790	0	264,790
27	333.4 Services	11,024	2,428	0	2,428	13,452	0	13,452	12,238	0	12,238
28	334.4 Meters & Meter Installation	43,742	4,556	0	4,556	48,298	0	48,298	46,020	0	46,020
29	335.4 Hydrants	418	0	0	0	418	0	418	418	0	418
30	339.4 Other Plant & Miscellaneous	21	0	0	0	21	0	21	21	0	21
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	1,551	0	0	0	1,551	0	1,551	1,551	0	1,551
33	304.5 Structures & Improvements	15,770	133	(69)	64	15,834	0	15,834	15,813	0	15,813
34	340.5 Office Furniture & Equipment	9,773	0	0	0	9,773	0	9,773	9,773	0	9,773
35	340.51 Computer Equipment	23,025	4,939	0	4,939	27,963	0	27,963	26,014	0	26,014
36	341.5 Transportation Equipment	14,606	664	0	664	15,270	0	15,270	15,008	0	15,008
37	342.5 Stores Equipment	141	0	0	0	141	0	141	141	0	141
38	343.5 Tools, Shop & Garage Equipment	5,326	200	0	200	5,526	0	5,526	5,447	0	5,447
39	344.5 Laboratory Equipment	4,845	157	0	157	5,001	0	5,001	4,939	0	4,939
40	345.5 Power Operated Equipment	4,907	2,200	0	2,200	7,107	0	7,107	6,238	0	6,238
41	346.5 Communication Equipment	2,831	0	0	0	2,831	0	2,831	2,831	0	2,831
42	347.5 Miscellaneous Equipment	1,273	0	0	0	1,273	0	1,273	1,273	0	1,273
43	348.5 Other Tangible Plant	2,396	0	0	0	2,396	0	2,396	2,396	0	2,396
44	**INTANGIBLE PLANT**	2,579	0	0	0	2,579	0	2,579	2,579	0	2,579
45	**SUPPLY & PUMPING**	104,577	0	0	0	104,577	0	104,577	104,577	0	104,577
46	**WATER TREATMENT PLANT**	16,961	2,602	0	2,602	19,562	0	19,562	18,262	0	18,262
47	**TRANSMISSION & DISTRIBUTION**	171,492	418,140	(143,218)	274,922	446,413	0	446,413	381,090	0	381,090
48	**GENERAL PLANT**	86,441	8,292	(69)	8,223	94,664	0	94,664	91,423	0	91,423
49	**TOTAL PLANT IN SERVICE**	382,050	429,034	(143,287)	285,746	667,797	0	667,797	597,931	0	597,931
50	**LAND & LAND RIGHTS**	2,001	0	0	0	2,001	0	2,001	2,001	0	2,001
51	**TOTAL PIS LESS LAND**	380,049	429,034	(143,287)	285,746	665,796	0	665,796	595,930	0	595,930

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 / Tropical 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	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,178	0	1,178
4	339.1 Other Plant & Miscellaneous	1,401	1,401	1,401	1,401	1,401	1,401	1,401	1,401	1,401	1,401	1,401	1,401	1,401	0	1,401
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	137	137	137	137	137	137	137	137	137	137	137	137	137	0	137
7	304.2 Structures & Improvements	35,099	35,099	35,099	35,099	35,099	35,099	35,099	35,099	35,099	35,099	35,099	35,099	35,099	0	35,099
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	12,586	12,586	12,586	12,586	12,586	12,586	12,586	12,586	12,586	12,586	12,586	12,586	12,586	0	12,586
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	123	123	123	123	123	123	123	123	123	123	123	123	123	0	123
13	310.2 Power Generation Equipment	30,603	30,603	30,603	30,603	30,603	30,603	30,603	30,603	30,603	30,603	30,603	30,603	30,603	0	30,603
14	311.2 Pumping Equipment	26,072	26,072	26,072	26,072	26,072	26,072	26,072	26,072	26,072	26,072	26,072	26,072	26,072	0	26,072
15	339.2 Other Plant & Miscellaneous	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	0	(61)
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	305	305	305	305	305	305	305	305	305	305	305	305	305	0	305
18	304.3 Structures & Improvements	4,595	4,595	4,595	4,595	4,595	4,595	4,595	4,595	4,595	4,595	4,595	4,595	4,595	0	4,595
19	320.3 Water Treatment Equipment	12,061	12,061	12,061	12,061	12,061	12,061	12,061	12,061	12,061	12,061	12,061	12,061	12,061	0	12,061
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	217	434	650	867	1,084	1,301	1,518	1,734	1,951	2,168	2,385	2,602	2,602	1,301
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	6	6	6	6	6	6	6	6	6	6	6	6	6	0	6
24	304.4 Structures & Improvements	3,467	3,467	3,467	3,467	3,467	3,467	3,467	3,467	3,467	3,467	3,467	3,467	3,467	0	3,467
25	330.4 Distribution Reservoirs	54,129	54,129	54,129	54,129	54,129	54,129	54,129	54,129	54,129	54,129	54,129	54,129	54,129	0	54,129
26	331.4 Transmission & Distribution	58,683	58,683	58,683	326,621	326,621	326,621	326,621	326,621	326,621	326,621	326,621	326,621	326,621	267,938	264,790
27	333.4 Services	11,024	11,226	11,428	11,631	11,833	12,035	12,238	12,440	12,642	12,845	13,047	13,249	13,452	2,428	12,238
28	334.4 Meters & Meter Installation	43,742	44,122	44,501	44,881	45,261	45,640	46,020	46,400	46,779	47,159	47,538	47,918	48,298	4,556	46,020
29	335.4 Hydrants	418	418	418	418	418	418	418	418	418	418	418	418	418	0	418
30	339.4 Other Plant & Miscellaneous	21	21	21	21	21	21	21	21	21	21	21	21	21	0	21
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	0	1,551
33	304.5 Structures & Improvements	15,770	15,823	15,827	15,838	15,840	15,842	15,786	15,788	15,790	15,801	15,812	15,823	15,834	64	15,813
34	340.5 Office Furniture & Equipment	9,773	9,773	9,773	9,773	9,773	9,773	9,773	9,773	9,773	9,773	9,773	9,773	9,773	0	9,773
35	340.51 Computer Equipment	23,025	24,984	25,135	25,539	25,619	25,700	26,179	26,260	26,340	26,744	27,135	27,559	27,963	4,939	26,014
36	341.5 Transportation Equipment	14,606	14,969	14,890	14,944	14,955	14,966	15,030	15,041	15,052	15,106	15,158	15,215	15,270	664	15,009
37	342.5 Stores Equipment	141	141	141	141	141	141	141	141	141	141	141	141	141	0	141
38	343.5 Tools, Shop & Garage Equipment	5,326	5,405	5,411	5,426	5,431	5,434	5,454	5,457	5,460	5,477	5,492	5,510	5,526	200	5,447
39	344.5 Laboratory Equipment	4,845	4,907	4,912	4,924	4,927	4,929	4,945	4,947	4,950	4,963	4,975	4,989	5,001	157	4,939
40	345.5 Power Operated Equipment	4,907	5,779	5,847	6,027	6,063	6,098	6,312	6,348	6,384	6,564	6,736	6,927	7,107	2,200	6,238
41	346.5 Communication Equipment	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	0	2,831
42	347.5 Miscellaneous Equipment	1,273	1,273	1,273	1,273	1,273	1,273	1,273	1,273	1,273	1,273	1,273	1,279	1,273	0	1,273
43	348.5 Other Tangible Plant	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	0	2,396
44	**INTANGIBLE PLANT**	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
45	**SUPPLY & PUMPING**	104,577	104,577	104,577	104,577	104,577	104,577	104,577	104,577	104,577	104,577	104,577	104,577	104,577	0	104,577
46	**WATER TREATMENT PLANT**	16,961	17,178	17,395	17,611	17,828	18,045	18,262	18,479	18,695	18,912	19,129	19,346	19,562	2,602	18,262
47	**TRANSMISSION & DISTRIBUTION**	171,492	172,074	172,656	441,176	441,758	442,340	442,922	443,504	444,086	444,668	445,250	445,832	446,413	274,922	381,090
48	***GENERAL PLANT***	86,441	89,791	89,984	90,663	90,798	90,933	91,669	91,804	91,939	92,618	93,273	93,986	94,664	8,223	91,423
49	**TOTAL PLANT IN SERVICE**	382,050	386,139	387,191	656,606	657,540	658,474	660,009	660,943	661,877	663,354	664,808	666,320	667,797	285,746	597,931
50	**LAND & LAND RIGHTS**	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	0	2,001
51	***TOTAL PIS LESS LAND***	380,049	384,138	385,190	654,605	655,539	656,473	658,008	658,942	659,876	661,353	662,807	664,319	665,796	285,746	595,930

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

Company: SSU / Osceola / Tropical 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	217	217	217	217	217	217	217	217	217	217	217	217	2,602	1,301
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	267,938	0	0	0	0	0	0	0	0	0	267,938	206,106
27	333.4 Services	202	202	202	202	202	202	202	202	202	202	202	202	2,426	1,214
28	334.4 Meters & Meter Installation	380	380	380	380	380	380	380	380	380	380	380	380	4,556	2,278
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	53	4	11	2	2	(56)	2	2	11	11	11	11	64	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	1,959	151	404	81	81	480	81	81	404	390	425	404	4,939	2,980
36	341.5 Transportation Equipment	263	20	54	11	11	64	11	11	54	52	57	54	664	402
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	79	6	16	3	3	19	3	3	16	16	17	16	200	121
39	344.5 Laboratory Equipment	62	5	13	3	3	15	3	3	13	12	13	13	157	95
40	345.5 Power Operated Equipment	873	67	180	36	36	214	36	36	180	174	189	180	2,200	1,332
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**	217	217	217	217	217	217	217	217	217	217	217	217	2,602	1,301
47	**TRANSMISSION & DISTRIBUTION**	582	582	268,520	582	582	582	582	582	582	582	582	582	274,922	209,598
48	**GENERAL PLANT**	3,290	254	678	135	135	736	135	135	678	655	713	678	8,223	4,983
49	**TOTAL NET ADDITIONS**	4,088	1,052	269,415	934	934	1,535	934	934	1,477	1,454	1,512	1,477	285,746	215,882
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	4,088	1,052	269,415	934	934	1,535	934	934	1,477	1,454	1,512	1,477	285,746	215,882

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

Company: SSU / Osceola / Tropical 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	217	217	217	217	217	217	217	217	217	217	217	217	2,602	1,301
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	411,156	0	0	0	0	0	0	0	0	0	411,156	316,274
27	333.4 Services	202	202	202	202	202	202	202	202	202	202	202	202	2,428	1,214
28	334.4 Meters & Meter Installation	380	380	380	380	380	380	380	380	380	380	380	380	4,556	2,278
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	53	4	11	2	2	13	2	2	11	11	11	11	133	61
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	1,959	151	404	81	81	480	81	81	404	390	425	404	4,939	2,990
36	341.5 Transportation Equipment	263	20	54	11	11	64	11	11	54	52	57	54	664	402
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*	79	6	16	3	3	19	3	3	16	16	17	16	200	121
39	344.5 Laboratory Equipment	62	5	13	3	3	15	3	3	13	12	13	13	157	95
40	345.5 Power Operated Equipment	873	67	180	36	36	214	36	36	180	174	189	180	2,200	1,332
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**	217	217	217	217	217	217	217	217	217	217	217	217	2,602	1,301
47	**TRANSMISSION & DISTRIBUTION**	582	582	411,736	582	582	582	582	582	582	582	582	582	418,140	319,756
48	**GENERAL PLANT**	3,290	254	678	135	135	805	135	135	678	665	713	678	8,292	5,021
49	**TOTAL GROSS ADDITIONS**	4,088	1,052	412,633	934	934	1,604	934	934	1,477	1,454	1,512	1,477	429,034	326,088
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	4,088	1,052	412,633	934	934	1,604	934	934	1,477	1,454	1,512	1,477	429,034	326,088

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

Company: SSU / Osceola / Tropical 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 last year retirements for PIS by account for each month of the last year and the average.

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 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	143,218	0	0	0	0	0	0	0	0	0	143,218	110,168
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	69	0	0	0	0	0	0	69	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	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	143,218	0	0	0	0	0	0	0	0	0	143,218	110,168
48	**GENERAL PLANT**	0	0	0	0	0	69	0	0	0	0	0	0	69	37
49	**TOTAL RETIREMENTS**	0	0	143,218	0	0	69	0	0	0	0	0	0	143,287	110,205
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	143,218	0	0	69	0	0	0	0	0	0	143,287	110,205

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

Company: SSU / Osceola / Tropical 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	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 / Tropical 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	1,178	0.00%	0
4	339.1 Other Plant & Miscellaneous	1,401	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	137	0.00%	0
7	304.2 Structures & Improvements	35,099	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	12,586	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	123	0.00%	0
13	310.2 Power Generation Equipment	30,603	0.00%	0
14	311.2 Pumping Equipment	26,072	0.00%	0
15	339.2 Other Plant & Miscellaneous	(61)	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	305	0.00%	0
18	304.3 Structures & Improvements	4,595	0.00%	0
19	320.3 Water Treatment Equipment	12,061	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	1,301	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	8	0.00%	0
24	304.4 Structures & Improvements	3,467	0.00%	0
25	330.4 Distribution Reservoirs	54,129	0.00%	0
26	331.4 Transmission & Distribution	264,790	18.60%	49,251
27	333.4 Services	12,238	0.00%	0
28	334.4 Meters & Meter Installation	46,020	0.00%	0
29	335.4 Hydrants	418	0.00%	0
30	339.4 Other Plant & Miscellaneous	21	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	1,551	0.00%	0
33	304.5 Structures & Improvements	15,813	0.00%	0
34	340.5 Office Furniture & Equipment	9,773	0.00%	0
35	340.51 Computer Equipment	26,014	0.00%	0
36	341.5 Transportation Equipment	15,008	0.00%	0
37	342.5 Stores Equipment	141	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	5,447	0.00%	0
39	344.5 Laboratory Equipment	4,939	0.00%	0
40	345.5 Power Operated Equipment	6,238	0.00%	0
41	346.5 Communication Equipment	2,831	0.00%	0
42	347.5 Miscellaneous Equipment	1,273	0.00%	0
43	348.5 Other Tangible Plant	2,396	0.00%	0
44	**INTANGIBLE PLANT**	2,579	0.00%	0
45	**SUPPLY & PUMPING**	104,577	0.00%	0
46	**WATER TREATMENT PLANT**	18,262	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	381,090	12.92%	49,251
48	**GENERAL PLANT**	91,423	0.00%	0
49	**TOTAL PLANT IN SERVICE**	597,931	8.24%	49,251
50	**LAND & LAND RIGHTS**	2,001	0.00%	0
51	**TOTAL PIS LESS LAND**	595,930	8.26%	49,251

Note: May not cross foot due to rounding.

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

Company: SSU / Osceola / Tropical 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	49,251	0	49,251	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	17,941	0	17,941	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**	67,192	0	67,192	

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 / Tropical 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 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 / Osceola / Tropical 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 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**		63,821
10	Utility Adjustment to ordered balance (1)		(2,746)
11	1992 Additions		6,658
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		6,658
15	**12/31/92 Balance**		67,733
16			
17			
18	1993 Additions		6,602
19	1993 Retirements		4,500
20	1993 Adjustments	General Plant Allocation True-up	2,351
21	1993 Net Additions		4,453
22	**12/31/93 Balance**		72,186
23			
24			
25	1994 Additions		15,858
26	1994 Retirements		7,425
27	1994 Adjustments		0
28	1994 Net Additions		8,433
29	**12/31/94 Balance**		80,619
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(292)
32	1995 Additions		18,772
33	1995 Retirements		4,828
34	1995 Adjustments		0
35	1995 Net Additions		13,944
36	**12/31/95 Balance**		94,271
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,751)
39	1996 Additions		25,187
40	1996 Retirements		143,287
41	1996 Adjustments		0
42	1996 Net Additions		(118,100)
43	**12/31/96 Balance**		(25,581)

(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 / Tropical 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	279	29	308	0	308	294	0	294
4	339.1 Other Plant & Miscellaneous	426	56	482	0	482	454	0	454
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	13,698	1,063	14,761	0	14,761	14,229	0	14,229
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	1,155	419	1,574	0	1,574	1,364	0	1,364
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	23	4	27	0	27	25	0	25
13	310.2 Power Generation Equipment	5,170	1,530	6,700	0	6,700	5,935	0	5,935
14	311.2 Pumping Equipment	238	1,304	1,542	0	1,542	890	0	890
15	339.2 Other Plant & Miscellaneous	(13)	(2)	(15)	0	(15)	(14)	0	(14)
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,244	139	1,383	0	1,383	1,313	0	1,313
19	320.3 Water Treatment Equipment	2,501	549	3,050	0	3,050	2,775	0	2,775
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	52	52	0	52	26	0	26
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	158	105	263	0	263	210	0	210
25	330.4 Distribution Reservoirs	(890)	1,461	571	0	571	(160)	0	(160)
26	331.4 Transmission & Distribution	10,623	(137,048)	(126,425)	0	(126,425)	(96,460)	0	(96,460)
27	333.4 Services	2,188	306	2,494	0	2,494	2,341	0	2,341
28	334.4 Meters & Meter Installation	14,483	2,301	16,784	0	16,784	15,633	0	15,633
29	335.4 Hydrants	56	9	65	0	65	60	0	60
30	339.4 Other Plant & Miscellaneous	5	1	6	0	6	6	0	6
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	3,564	326	3,890	0	3,890	3,725	0	3,725
34	340.5 Office Furniture & Equipment	4,504	652	5,156	0	5,156	4,830	0	4,830
35	340.51 Computer Equipment	10,574	4,337	14,911	0	14,911	12,742	0	12,742
36	341.5 Transportation Equipment	10,789	2,502	13,291	0	13,291	12,040	0	12,040
37	342.5 Stores Equipment	48	8	56	0	56	52	0	52
38	343.5 Tools, Shop & Garage Equipment	2,756	340	3,096	0	3,096	2,926	0	2,926
39	344.5 Laboratory Equipment	717	329	1,046	0	1,046	881	0	881
40	345.5 Power Operated Equipment	5,007	520	5,527	0	5,527	5,267	0	5,267
41	346.5 Communication Equipment	1,324	283	1,607	0	1,607	1,465	0	1,465
42	347.5 Miscellaneous Equipment	320	85	405	0	405	363	0	363
43	348.5 Other Tangible Plant	1,574	240	1,814	0	1,814	1,694	0	1,694
44	**INTANGIBLE PLANT**	705	85	790	0	790	748	0	748
45	**SUPPLY & PUMPING**	20,270	4,318	24,588	0	24,588	22,428	0	22,428
46	**WATER TREATMENT PLANT**	3,745	740	4,485	0	4,485	4,115	0	4,115
47	**TRANSMISSION & DISTRIBUTION**	26,623	(132,865)	(106,242)	0	(106,242)	(78,369)	0	(78,369)
48	**GENERAL PLANT**	41,176	9,622	50,798	0	50,798	45,985	0	45,985
49	**TOTAL ACCUMULATED DEPRECIATION**	92,519	(118,100)	(25,581)	0	(25,581)	(5,093)	0	(5,093)

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

Company: SSU / Osceola / Tropical 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	279	281	283	285	287	289	296	296	300	302	304	306	308	29	294
4	339.1 Other Plant & Miscellaneous	426	431	436	441	446	451	452	457	462	467	472	477	482	56	454
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	13,698	13,787	13,876	13,965	14,054	14,143	14,227	14,316	14,405	14,494	14,583	14,672	14,761	1,063	14,229
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	1,155	1,190	1,225	1,260	1,295	1,330	1,364	1,399	1,434	1,469	1,504	1,539	1,574	419	1,364
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	23	23	23	23	23	23	27	27	27	27	27	27	27	4	25
13	310.2 Power Generation Equipment	5,170	5,298	5,426	5,554	5,682	5,810	5,932	6,060	6,188	6,316	6,444	6,572	6,700	1,530	5,935
14	311.2 Pumping Equipment	238	347	456	565	674	783	888	997	1,106	1,215	1,324	1,433	1,542	1,304	890
15	339.2 Other Plant & Miscellaneous	(13)	(13)	(13)	(13)	(13)	(13)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(2)	(14)
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	1,244	1,256	1,268	1,280	1,292	1,304	1,311	1,323	1,335	1,347	1,359	1,371	1,383	139	1,313
19	320.3 Water Treatment Equipment	2,501	2,547	2,593	2,639	2,685	2,731	2,774	2,820	2,866	2,912	2,958	3,004	3,050	549	2,775
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	4	8	12	16	20	26	32	36	40	44	48	52	52	26
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	158	167	176	185	194	203	209	218	227	236	245	254	263	105	210
25	330.4 Distribution Reservoirs	(890)	(768)	(646)	(524)	(402)	(280)	(161)	(39)	83	205	327	449	571	1,461	(160)
26	331.4 Transmission & Distribution	10,623	11,137	11,651	(131,053)	(130,539)	(130,025)	(129,509)	(128,995)	(128,481)	(127,967)	(127,453)	(126,939)	(126,425)	(137,048)	(96,480)
27	333.4 Services	2,188	2,214	2,240	2,266	2,292	2,318	2,338	2,364	2,390	2,416	2,442	2,468	2,494	306	2,341
28	334.4 Meters & Meter Installation	14,483	14,575	14,867	15,059	15,251	15,443	15,632	15,824	16,016	16,208	16,400	16,592	16,784	2,301	15,633
29	335.4 Hydrants	56	57	58	59	60	61	59	60	61	62	63	64	65	9	60
30	339.4 Other Plant & Miscellaneous	5	5	5	5	5	5	6	6	6	6	6	6	6	1	6
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	3,564	3,597	3,630	3,663	3,696	3,729	3,692	3,725	3,758	3,791	3,824	3,857	3,890	326	3,725
34	340.5 Office Furniture & Equipment	4,504	4,558	4,612	4,666	4,720	4,774	4,832	4,886	4,940	4,994	5,048	5,102	5,156	652	4,830
35	340.51 Computer Equipment	10,574	10,935	11,296	11,657	12,018	12,379	12,745	13,106	13,467	13,828	14,189	14,550	14,911	4,337	12,742
36	341.5 Transportation Equipment	10,789	10,998	11,207	11,416	11,625	11,834	12,037	12,246	12,455	12,664	12,873	13,082	13,291	2,502	12,040
37	342.5 Stores Equipment	48	49	50	51	52	53	50	51	52	53	54	55	56	8	52
38	343.5 Tools, Shop & Garage Equipment	2,756	2,784	2,812	2,840	2,868	2,896	2,928	2,956	2,984	3,012	3,040	3,068	3,096	340	2,926
39	344.5 Laboratory Equipment	717	744	771	798	825	852	884	911	938	965	992	1,019	1,046	329	881
40	345.5 Power Operated Equipment	5,007	5,050	5,093	5,136	5,179	5,222	5,269	5,312	5,355	5,398	5,441	5,484	5,527	520	5,267
41	346.5 Communication Equipment	1,324	1,348	1,372	1,396	1,420	1,444	1,463	1,487	1,511	1,535	1,559	1,583	1,607	283	1,465
42	347.5 Miscellaneous Equipment	320	327	334	341	348	355	363	370	377	384	391	398	405	85	363
43	348.5 Other Tangible Plant	1,574	1,594	1,614	1,634	1,654	1,674	1,694	1,714	1,734	1,754	1,774	1,794	1,814	240	1,694
44	**INTANGIBLE PLANT**	705	712	719	726	733	740	748	755	762	769	776	783	790	85	748
45	**SUPPLY & PUMPING**	20,270	20,631	20,992	21,353	21,714	22,075	22,422	22,783	23,144	23,505	23,866	24,227	24,588	4,318	22,428
46	**WATER TREATMENT PLANT**	3,745	3,807	3,869	3,931	3,993	4,055	4,113	4,175	4,237	4,299	4,361	4,423	4,485	740	4,115
47	**TRANSMISSION & DISTRIBUTION**	26,823	27,487	28,351	(114,003)	(113,139)	(112,275)	(111,426)	(110,562)	(109,698)	(108,834)	(107,970)	(107,106)	(106,242)	(132,865)	(78,389)
48	**GENERAL PLANT**	41,176	41,983	42,790	43,597	44,404	45,211	45,956	46,763	47,570	48,377	49,184	49,991	50,798	9,822	45,985
49	**TOTAL WATER ACCUM. DEPR.**	92,519	94,620	96,721	(44,396)	(42,295)	(40,194)	(38,187)	(36,086)	(33,985)	(31,884)	(29,783)	(27,682)	(25,581)	(118,100)	(5,093)

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

Company: SSU / Osceola / Tropical 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	2	2	2	2	2	7	2	2	2	2	2	2	29	15
4	339.1 Other Plant & Miscellaneous	5	5	5	5	5	1	5	5	5	5	5	5	56	28
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	89	89	89	89	89	84	89	89	89	89	89	89	1,063	531
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	35	35	35	35	35	34	35	35	35	35	35	35	419	209
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	4	0	0	0	0	0	0	4	2
13	310.2 Power Generation Equipment	128	128	128	128	128	122	128	128	128	128	128	128	1,530	765
14	311.2 Pumping Equipment	109	109	109	109	109	105	109	109	109	109	109	109	1,304	652
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	(2)	0	0	0	0	0	0	(2)	(1)
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	12	12	12	12	12	7	12	12	12	12	12	12	139	69
19	320.3 Water Treatment Equipment	46	46	46	46	46	43	46	46	46	46	46	46	549	274
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	4	4	4	4	4	8	4	4	4	4	4	4	52	26
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	9	9	9	9	9	6	9	9	9	9	9	9	105	52
25	330.4 Distribution Reservoirs	122	122	122	122	122	119	122	122	122	122	122	122	1,461	730
26	331.4 Transmission & Distribution	514	514	(142,704)	514	514	516	514	514	514	514	514	514	(137,048)	(107,083)
27	333.4 Services	26	26	26	26	26	20	26	26	26	26	26	26	306	153
28	334.4 Meters & Meter Installation	192	192	192	192	192	189	192	192	192	192	192	192	2,301	1,150
29	335.4 Hydrants	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
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	33	33	33	33	33	(37)	33	33	33	33	33	33	326	160
34	340.5 Office Furniture & Equipment	54	54	54	54	54	58	54	54	54	54	54	54	652	326
35	340.51 Computer Equipment	361	361	361	361	361	366	361	361	361	361	361	361	4,337	2,169
36	341.5 Transportation Equipment	209	209	209	209	209	203	209	209	209	209	209	209	2,502	1,251
37	342.5 Stores Equipment	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
38	343.5 Tools, Shop & Garage Equipment	28	28	28	28	28	32	28	28	28	28	28	28	340	170
39	344.5 Laboratory Equipment	27	27	27	27	27	32	27	27	27	27	27	27	329	165
40	345.5 Power Operated Equipment	43	43	43	43	43	47	43	43	43	43	43	43	520	260
41	346.5 Communication Equipment	24	24	24	24	24	19	24	24	24	24	24	24	283	141
42	347.5 Miscellaneous Equipment	7	7	7	7	7	8	7	7	7	7	7	7	85	43
43	348.5 Other Tangible Plant	20	20	20	20	20	20	20	20	20	20	20	20	240	120
44	**INTANGIBLE PLANT**	7	7	7	7	7	8	7	7	7	7	7	7	85	43
45	**SUPPLY & PUMPING**	361	361	361	361	361	347	361	361	361	361	361	361	4,318	2,158
46	**WATER TREATMENT PLANT**	62	62	62	62	62	58	62	62	62	62	62	62	740	369
47	**TRANSMISSION & DISTRIBUTION**	864	864	(142,354)	864	864	849	864	864	864	864	864	864	(132,865)	(104,993)
48	**GENERAL PLANT**	807	807	807	807	807	745	807	807	807	807	807	807	9,622	4,809
49	**TOTAL NET ADDITIONS**	2,101	2,101	(141,117)	2,101	2,101	2,007	2,101	2,101	2,101	2,101	2,101	2,101	(118,100)	(97,614)

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

Company: SSU / Osceola / Tropical 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	2	2	2	2	2	7	2	2	2	2	2	2	29	15
4	339.1 Other Plant & Miscellaneous	5	5	5	5	5	1	5	5	5	5	5	5	56	28
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	89	89	89	89	89	84	89	89	89	89	89	89	1,063	531
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	35	35	35	35	35	34	35	35	35	35	35	35	419	209
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	4	0	0	0	0	0	0	4	2
13	310.2 Power Generation Equipment	128	128	128	128	128	122	128	128	128	128	128	128	1,530	765
14	311.2 Pumping Equipment	109	109	109	109	109	105	109	109	109	109	109	109	1,304	652
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	(2)	0	0	0	0	0	0	(2)	(1)
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	12	12	12	12	12	7	12	12	12	12	12	12	139	69
19	320.3 Water Treatment Equipment	46	46	46	46	46	43	46	46	46	46	46	46	549	274
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	4	4	4	4	4	8	4	4	4	4	4	4	52	26
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	9	9	9	9	9	6	9	9	9	9	9	9	105	52
25	330.4 Distribution Reservoirs	122	122	122	122	122	119	122	122	122	122	122	122	1,461	730
26	331.4 Transmission & Distribution	514	514	514	514	514	516	514	514	514	514	514	514	6,170	3,085
27	333.4 Services	26	26	26	26	26	20	26	26	26	26	26	26	306	153
28	334.4 Meters & Meter Installation	192	192	192	192	192	189	192	192	192	192	192	192	2,301	1,150
29	335.4 Hydrants	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
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	33	33	33	33	33	32	33	33	33	33	33	33	395	197
34	340.5 Office Furniture & Equipment	54	54	54	54	54	58	54	54	54	54	54	54	652	326
35	340.51 Computer Equipment	361	361	361	361	361	366	361	361	361	361	361	361	4,337	2,169
36	341.5 Transportation Equipment	209	209	209	209	209	203	209	209	209	209	209	209	2,502	1,251
37	342.5 Stores Equipment	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
38	343.5 Tools, Shop & Garage Equipment	28	28	28	28	28	32	28	28	28	28	28	28	340	170
39	344.5 Laboratory Equipment	27	27	27	27	27	32	27	27	27	27	27	27	329	165
40	345.5 Power Operated Equipment	43	43	43	43	43	47	43	43	43	43	43	43	520	260
41	346.5 Communication Equipment	24	24	24	24	24	19	24	24	24	24	24	24	283	141
42	347.5 Miscellaneous Equipment	7	7	7	7	7	8	7	7	7	7	7	7	85	43
43	348.5 Other Tangible Plant	20	20	20	20	20	20	20	20	20	20	20	20	240	120
44	**INTANGIBLE PLANT**	7	7	7	7	7	8	7	7	7	7	7	7	85	43
45	**SUPPLY & PUMPING**	361	361	361	361	361	347	361	361	361	361	361	361	4,318	2,158
46	**WATER TREATMENT PLANT**	62	62	62	62	62	58	62	62	62	62	62	62	740	369
47	**TRANSMISSION & DISTRIBUTION**	864	864	864	864	864	849	864	864	864	864	864	864	10,353	5,175
48	**GENERAL PLANT**	807	807	807	807	807	814	807	807	807	807	807	807	9,691	4,846
49	**TOTAL GROSS ADDITIONS**	2,101	2,101	2,101	2,101	2,101	2,076	2,101	2,101	2,101	2,101	2,101	2,101	25,187	12,591

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

Company: SSU / Osceola / Tropical 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	143,218	0	0	0	0	0	0	0	0	0	143,218	110,168
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	69	0	0	0	0	0	0	69	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	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	143,218	0	0	0	0	0	0	0	0	0	143,218	110,168
48	GENERAL PLANT	0	0	0	0	0	69	0	0	0	0	0	0	69	37
49	TOTAL RETIREMENTS	0	0	143,218	0	0	69	0	0	0	0	0	0	143,287	110,205

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

Company: SSU / Osceola / Tropical 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	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 / Tropical 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	294	0.00%	0
4	*339.1 Other Plant & Miscellaneous*	454	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	14,229	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	1,364	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	25	0.00%	0
13	310.2 Power Generation Equipment	5,935	0.00%	0
14	311.2 Pumping Equipment	890	0.00%	0
15	*339.2 Other Plant & Miscellaneous*	(14)	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	1,313	0.00%	0
19	320.3 Water Treatment Equipment	2,775	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	26	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	210	0.00%	0
25	330.4 Distribution Reservoirs	(160)	0.00%	0
26	*331.4 Transmission & Distribution*	(96,460)	18.60%	(17,941)
27	333.4 Services	2,341	0.00%	0
28	334.4 Meters & Meter Installation	15,633	0.00%	0
29	335.4 Hydrants	60	0.00%	0
30	339.4 Other Plant & Miscellaneous	6	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	3,725	0.00%	0
34	340.5 Office Furniture & Equipment	4,830	0.00%	0
35	340.51 Computer Equipment	12,742	0.00%	0
36	341.5 Transportation Equipment	12,040	0.00%	0
37	342.5 Stores Equipment	52	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	2,926	0.00%	0
39	344.5 Laboratory Equipment	881	0.00%	0
40	345.5 Power Operated Equipment	5,267	0.00%	0
41	346.5 Communication Equipment	1,465	0.00%	0
42	347.5 Miscellaneous Equipment	363	0.00%	0
43	348.5 Other Tangible Plant	1,694	0.00%	0
44	**INTANGIBLE PLANT**	748	0.00%	0
45	**SUPPLY & PUMPING**	22,428	0.00%	0
46	**WATER TREATMENT PLANT**	4,115	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	(78,369)	22.89%	(17,941)
48	**GENERAL PLANT**	45,985	0.00%	0
49	**TOTAL**	(5,093)	352.25%	(17,941)

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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 / Tropical 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.	(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 / Osceola / Tropical 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**	30,104
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**	30,329
16		
17		
18	1993 Additions	1,094
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,094
22	**12/31/93 Balance**	31,423
23		
24		
25	1994 Additions	347
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	347
29	**12/31/94 Balance**	31,770
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	31,770
37		
38		
39	**1996 Additions**	225
40	**1996 Retirements**	0
41	1996 Adjustments - CIAC Gross Up Refunds	-265
42	1996 Net Additions	490
43	**12/31/96 Balance**	32,260

(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 / Osceola / Tropical 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)

	(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	265	265	0	265	265	0.00%	0
2	Line/Main Extensions	24,934	0	24,934	0	24,934	24,934	0	24,934	0.00%	0
3	Meter Installation Fees	6,986	75	7,061	0	7,061	7,026	0	7,026	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	12.92%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	(150)	150	0	0	0	(69)	0	(69)	0.00%	0
7	**TOTAL WATER CIAC**	31,770	225	31,995	265	32,260	31,891	265	32,156	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 / Tropical 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	24,934	24,934	24,934	24,934	24,934	24,934	24,934	24,934	24,934	24,934	24,934	24,934	24,934	0	24,934
3	Meter Installation Fees	6,986	6,986	6,986	6,986	6,986	6,986	7,061	7,061	7,061	7,061	7,061	7,061	7,061	75	7,026
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)	0	0	0	0	0	0	0	150	(69)
7	TOTAL WATER CIAC	31,770	31,770	31,770	31,770	31,770	31,770	31,995	31,995	31,995	31,995	31,995	31,995	31,995	225	31,891

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 / Tropical 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	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 / Osceola / Tropical 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	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 / Osceola / Tropical 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

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 / Tropical 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	265	0	0	0	0	0	0	0	0	0	0	0	265	265
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**	265	0	0	0	0	0	0	0	0	0	0	0	265	265
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 / Tropical 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 / Osceola / Tropical 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	4,707
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	755
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	755
15	**12/31/92 Balance**	5,462
16		
17		
18	1993 Additions	772
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	772
22	**12/31/93 Balance**	6,234
23		
24		
25	1994 Additions	921
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	921
29	**12/31/94 Balance**	7,155
30		
31		
32	1995 Additions	936
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	936
36	**12/31/95 Balance**	8,091
37		
38		
39	1996 Additions	942
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	942
43	**12/31/96 Balance**	9,033

(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 / Tropical 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	10	10	0	10	5	0	5	0.00%	0
2	Line/Main Extensions	6,680	583	7,263	0	7,263	6,971	0	6,971	0.00%	0
3	Meter Installation Fees	1,417	351	1,768	0	1,768	1,593	0	1,593	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	22.89%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	(6)	(2)	(8)	0	(8)	(7)	0	(7)	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	8,091	942	9,033	0	9,033	8,562	0	8,562	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 / Tropical 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	1	2	3	4	5	4	5	6	7	8	9	10	10	5
2	Line/Main Extensions	6,680	6,729	6,778	6,827	6,876	6,925	6,969	7,018	7,067	7,116	7,165	7,214	7,263	583	6,971
3	Meter Installation Fees	1,417	1,446	1,475	1,504	1,533	1,562	1,594	1,623	1,652	1,681	1,710	1,739	1,768	351	1,593
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	(6)	(6)	(6)	(6)	(6)	(6)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(2)	(7)
7	TOTAL ACC. AMORT. CIAC	8,091	8,170	8,249	8,328	8,407	8,486	8,559	8,638	8,717	8,796	8,875	8,954	9,033	942	8,562

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

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

Company: SSU / Osceola / Tropical 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	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
2	Line/Main Extensions	49	49	49	49	49	44	49	49	49	49	49	49	583	291
3	Meter Installation Fees	29	29	29	29	29	32	29	29	29	29	29	29	351	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	0	0	0	0	0	(2)	0	0	0	0	0	0	(2)	(1)
7	**TOTAL NET ADDITIONS**	79	79	79	79	79	73	79	79	79	79	79	79	942	471

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 / Tropical 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	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
2	Line/Main Extensions	49	49	49	49	49	44	49	49	49	49	49	49	583	291
3	Meter Installation Fees	29	29	29	29	29	32	29	29	29	29	29	29	351	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	0	0	0	0	0	(2)	0	0	0	0	0	0	(2)	(1)
7	**TOTAL GROSS ADDITIONS**	79	79	79	79	79	73	79	79	79	79	79	79	942	471

Note: May not cross foot due to rounding.

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

Company: SSU / Osceola / Tropical 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

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 / Tropical 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	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					

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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%

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 / Tropical 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	8.24%
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	411,546	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	(1,369)	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	16,194,728	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	934,669	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 Grosup	(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	10,175,694	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	4,570,486	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	7,027,998
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	391,168,564	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,899)	(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	273,963,326	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	258,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,048
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	287,287,906	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	1,403,644	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	1,077,460	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	8,096,026	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	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	566,867	610,680	654,473	435,508	479,301	523,094	566,867	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,388)	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	2,057,605	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	1,785,696
46	Extraordinary Abandonment	322,998	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	4,805,421	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	30,561,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	**TOTAL ASSETS**	309,214,095	326,661,759	325,796,359	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	12,288,458	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	97,866,573	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	122,062,823	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	(936,292)	(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	4,408,962	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
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															

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	2,963,384
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	114,310,657	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	309,214,085	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	343,468,022	333,207,923

Note: May not cross f[illegible]s to rounding.

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

Company: SSU / Osceola / Tropical 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)
				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 - %	8.26%	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 - %	352.25%	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 / Tropical 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 / Osceola / Tropical 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)

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	73,375	0	73,375	48,751	122,126	66.44%	B-4(W),B-3(W)
3	Other Revenue	3,665	0	3,665	0	3,665		B-4(W)
4	**TOTAL OPERATING REVENUES**	77,040	0	77,040	48,751	125,791		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	97,748	4,193	101,942	0	101,942		B-5(W)
7	Depreciation net of CIAC Amort	23,097	0	23,097	0	23,097		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	12,470	(203)	12,268	2,194 (A)	14,462		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(33,422)	(1,534)	(34,956)	17,959 (B)	(16,997)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	99,893	2,457	102,350	20,153	122,503		
12	**NET OPERATING INCOME**	(22,853)	(2,457)	(25,310)	28,598	3,288		
13	**RATE BASE**	522,590	(265)	522,325		522,325		A-1(W)
14	**RATE OF RETURN**	(4.37%)		(4.85%)		0.63%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Osceola / Tropical 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)

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	73,375	0	73,375	135,009		208,384	184.00%	B-4(W),B-3(W)
3	Other Revenue	3,665	0	3,665	0		3,665		B-4(W)
4	TOTAL OPERATING REVENUES	77,040	0	77,040	135,009		212,049		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	97,748	4,193	101,942	0		101,942		B-5(W)
7	Depreciation net of CIAC Amort	23,097	0	23,097	0		23,097		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	12,470	(203)	12,268	6,075	(A)	18,343		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(33,422)	(1,534)	(34,956)	49,736	(B)	14,780		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	99,893	2,457	102,350	55,811		158,161		
12	NET OPERATING INCOME	(22,853)	(2,457)	(25,310)	79,198		53,888		
13	RATE BASE	522,590	(265)	522,325			522,325		A-1(W)
14	RATE OF RETURN	(4.37%)		(4.85%)			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 / Tropical 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.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-11.90%	D-1(W)	
3	Rate of Return (%)	10.32%	0.63%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	522,325	522,325	A-1(W)	
6	Required / Requested Income (L3 x L5)	53,888	3,288		
7	Adjusted Income Under Present Rates	(25,310)	(25,310)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	79,198	28,598		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	128,934	46,557		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	135,009	48,751		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	128,934	46,557		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	49,736	17,959		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	6,075	2,194		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	79,198	28,598		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 / Osceola / Tropical 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	1,539	
11			
12	3. Conservation Program Expenses	1,075	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	247	
15			
16	5. Conservation Elasticity Adjustment	(860)	
17			
18	6. Hewitt Study Expenses	2,193	
19			
20	7.	0	
21			
22		4,193	
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.	235	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(438)	
43			
44		(203)	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(1,534)	
47			
48	2.	0	
49			
50		(1,534)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	2,457	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Osceola / Tropical 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*	71,672	0	71,672
4	461.2 Metered - Commercial	1,703	0	1,703
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	73,375	0	73,375
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**	73,375	0	73,375
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	3,665	0	3,665
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**	3,665	0	3,665
26	**TOTAL PRESENT WATER OPERATING REVENUES**	77,040	0	77,040

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 / Tropical 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	46,030	2,943	48,973	25,757	1,227	26,984	5,593	579	6,171	14,680	1,137	15,817
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	11,503	187	11,691	6,437	0	6,437	1,398	78	1,476	3,669	109	3,778
4	610 Purchased Water	2,660	(212)	2,448	2,660	(212)	2,448	0	0	0	0	0	0
5	615 Purchased Power	5,305	(368)	4,938	5,040	(401)	4,639	18	0	18	247	33	280
6	616 Fuel for Power Production	330	0	330	330	0	330	0	0	0	0	0	0
7	618 Chemicals	3,112	(248)	2,864	3,112	(248)	2,864	0	0	0	0	0	0
8	620 Materials & Supplies	7,097	175	7,272	6,127	0	6,127	297	31	328	673	144	817
9	631 Contractual Services - Eng.	113	0	113	0	0	0	0	0	0	113	0	113
10	632 Contractual Services - Acct.	598	0	598	0	0	0	0	0	0	598	0	598
11	633 Contractual Services - Legal	360	0	360	0	0	0	0	0	0	360	0	360
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	2,676	648	3,324	1,747	215	1,962	0	0	0	929	433	1,362
14	641 Rental of Real Building/Real Property	535	84	618	0	0	0	0	0	0	535	84	618
15	642 Rental of Equipment	175	15	190	151	0	151	0	0	0	24	15	39
16	650 Transportation Expense	4,404	39	4,443	3,932	0	3,932	210	26	237	261	13	274
17	656 Insurance - Vehicle	410	0	410	0	0	0	0	0	0	410	0	410
18	657 Insurance - General Liability	842	175	1,017	0	0	0	0	0	0	842	175	1,017
19	658 Insurance - Workman's Comp (2)	787	8	795	440	0	440	96	5	101	251	3	254
20	659 Insurance - Other	84	0	84	0	0	0	0	0	0	84	0	84
21	660 Advertising Expense	91	82	174	0	0	0	0	0	0	91	82	174
22	666 Reg. Comm. Exp. - Rate Case Amort.	2,475	0	2,475	0	0	0	0	0	0	2,475	0	2,475
23	667 Reg. Comm. Exp. - Other	199	0	199	0	0	0	0	0	0	199	0	199
24	670 Bad Debt Expense	732	79	811	0	0	0	732	79	811	0	0	0
25	675 Miscellaneous Expenses	7,231	584	7,815	1,248	0	1,248	1,836	106	1,942	4,148	477	4,625
26	TOTAL WATER O & M EXPENSES	97,748	4,193	101,942	56,981	582	57,563	10,180	904	11,084	30,588	2,707	33,294

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 / Tropical 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 - .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	3,803	3,494	4,026	3,875	3,935	3,861	3,876	3,874	3,775	3,895	3,760	3,854	46,029	2,943	48,972
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)	950	873	1,006	968	983	965	969	968	943	973	940	963	11,503	187	11,690
4	610.1-.8 Purchased Water	1,330	0	0	0	0	0	1,330	0	0	0	0	0	2,660	(212)	2,448
5	615.1-.8 Purchased Power	442	441	443	443	442	442	442	442	442	443	442	442	5,305	(368)	4,937
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	652	16	122	546	122	16	652	16	122	546	281	16	3,112	(248)	2,864
8	620.1-.8 Materials & Supplies	526	851	681	839	471	298	620	854	853	346	465	293	7,097	175	7,272
9	631.1-.8 Contractual Services - Eng.	9	9	10	10	9	9	9	9	9	10	9	9	113	0	113
10	632.1-.8 Contractual Services - Acct.	49	47	51	51	50	50	50	50	50	51	49	50	598	0	598
11	633.1-.8 Contractual Services - Legal	30	28	31	31	30	30	30	30	30	31	29	30	360	0	360
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	103	105	97	1,123	106	103	463	118	115	116	114	116	2,676	648	3,324
14	641.1-.8 Rental of Real Building/Real Property	44	42	46	46	45	44	45	45	44	45	44	44	535	84	619
15	642.1-.8 Rental of Equipment	3	38	3	3	39	3	2	38	2	3	38	2	175	15	190
16	650.1-.8 Transportation Expense	371	364	367	367	367	366	367	367	366	367	366	367	4,404	39	4,443
17	656.1-.8 Insurance - Vehicle	34	32	35	35	35	34	34	34	34	35	34	34	410	0	410
18	657.1-.8 Insurance - General Liability	69	66	72	72	71	70	71	71	70	71	69	70	842	175	1,017
19	658.1-.8 Insurance - Workman's Comp (2)	65	60	69	66	67	66	66	66	65	67	64	66	787	8	795
20	659.1-.8 Insurance - Other	7	7	7	7	7	7	7	7	7	7	7	7	84	0	84
21	660.1-.8 Advertising Expense	7	7	8	8	8	8	8	8	8	8	7	8	91	82	173
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	203	195	212	211	208	206	208	208	205	210	202	205	2,475	0	2,475
23	667.1-.8 Reg. Comm. Exp. - Other	16	16	17	17	17	17	17	17	16	17	16	16	199	0	199
24	670.1-.8 Bad Debt Expense	61	56	62	61	62	61	62	62	60	63	60	62	732	79	811
25	675.1-.8 Miscellaneous Expenses	618	574	665	621	621	624	589	589	579	596	575	582	7,232	584	7,816
26	TOTAL WATER O & M EXPENSES	9,476	7,322	8,032	9,484	7,698	7,280	10,000	7,872	7,797	7,981	7,572	7,235	97,749	4,193	101,942

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 / Tropical 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	2,129	1,909	2,297	2,151	2,229	2,176	2,166	2,168	2,097	2,172	2,099	2,164	25,757	1,227	26,984
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)	532	477	574	538	557	544	541	542	524	543	524	541	6,437	0	6,437
4	610.1-.6 Purchased Water	1,330	0	0	0	0	0	1,330	0	0	0	0	0	2,660	(212)	2,448
5	615.1-.6 Purchased Power	420	420	420	420	420	420	420	420	420	420	420	420	5,040	(401)	4,639
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	652	16	122	546	122	16	652	16	122	546	281	16	3,112	(248)	2,864
8	620.1-.6 Materials & Supplies	446	776	599	756	390	218	538	773	773	263	385	212	6,127	0	6,127
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	31	17	1,044	28	26	385	38	38	37	38	39	1,747	215	1,962
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	36	1	1	36	1	0	36	0	0	36	0	151	0	151
16	650.1-.6 Transportation Expense	332	327	327	327	327	327	327	327	327	327	327	327	3,932	0	3,932
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)	36	33	39	37	38	37	37	37	36	37	36	37	440	0	440
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	124	107	154	113	117	126	84	85	84	87	85	83	1,248	0	1,248
26	TOTAL WATER DIRECT O & M EXPENSES	5,111	4,133	4,551	6,015	4,265	3,891	6,564	4,442	4,421	4,517	4,232	3,838	56,981	582	57,563

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 / Tropical 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	467	426	473	469	471	464	477	472	460	478	461	472	5,593	579	6,171
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)	117	107	118	117	118	116	119	118	115	119	115	118	1,398	78	1,476
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	2	1	2	2	2	2	2	2	2	2	2	2	18	0	18
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	25	23	25	25	25	25	25	25	24	25	25	25	297	31	328
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	18	16	18	18	18	17	18	18	17	18	17	18	210	26	237
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)	8	7	8	8	8	8	8	8	8	8	8	8	96	5	101
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	61	56	62	61	62	61	62	62	60	63	60	62	732	79	811
25	675.7 Miscellaneous Expenses	153	140	155	154	155	152	157	155	151	157	151	155	1,836	106	1,942
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	850	776	861	854	857	845	869	860	838	870	840	858	10,180	904	11,084

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
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Osceola / Tropical 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)
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Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	1,206	1,158	1,258	1,255	1,236	1,221	1,232	1,234	1,218	1,245	1,200	1,219	14,680	1,137	15,817
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)	301	289	314	314	309	305	308	308	304	311	300	305	3,669	109	3,778
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	20	19	21	21	21	21	21	21	20	21	20	20	247	33	280
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	55	53	58	57	57	56	56	57	56	57	55	56	673	144	817
9	631.8	Contractual Services - Eng.	9	9	10	10	9	9	9	9	9	10	9	9	113	0	113
10	632.8	Contractual Services - Acct.	49	47	51	51	50	50	50	50	50	51	49	50	598	0	598
11	633.8	Contractual Services - Legal	30	28	31	31	30	30	30	30	30	31	29	30	360	0	360
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	76	73	80	79	78	77	78	78	77	79	76	77	929	433	1,362
14	641.8	Rental of Real Building/Real Property	44	42	46	46	45	44	45	45	44	45	44	44	535	84	618
15	642.8	Rental of Equipment	2	2	2	2	2	2	2	2	2	2	2	2	24	15	39
16	650.8	Transportation Expense	21	21	22	22	22	22	22	22	22	22	21	22	261	13	274
17	656.8	Insurance - Vehicle	34	32	35	35	35	34	34	34	34	35	34	34	410	0	410
18	657.8	Insurance - General Liability	69	66	72	72	71	70	71	71	70	71	69	70	842	175	1,017
19	658.8	Insurance - Workman's Comp (2)	21	20	22	21	21	21	21	21	21	21	21	21	251	3	254
20	659.8	Insurance - Other	7	7	7	7	7	7	7	7	7	7	7	7	84	0	84
21	660.8	Advertising Expense	7	7	8	8	8	8	8	8	8	8	7	8	91	82	174
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	203	195	212	211	208	206	208	208	205	210	202	205	2,475	0	2,475
23	667.8	Reg. Comm. Exp. - Other	16	16	17	17	17	17	17	17	16	17	16	16	199	0	199
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	341	327	355	354	349	345	348	349	344	352	339	344	4,148	477	4,625
26		**TOTAL WATER ALLOCATED A & G EXPENSES**	2,514	2,413	2,620	2,614	2,575	2,544	2,567	2,570	2,537	2,594	2,501	2,539	30,588	2,707	33,294

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 / Osceola / Tropical 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)
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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	45,463	2,669	(2,102)	46,030	0	494	256	0	0	2,193	2,943	48,973
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)	11,290	213	0	11,503	0	124	64	0	0	0	187	11,691
4	610.1-.8	Purchased Water	2,660	0	0	2,660	0	0	0	0	(212)	0	(212)	2,448
5	615.1-.8	Purchased Power	5,333	0	(28)	5,305	0	33	0	0	(401)	0	(368)	4,938
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	3,052	60	0	3,112	0	0	0	0	(248)	0	(248)	2,864
8	620.1-.8	Materials & Supplies	7,060	138	(101)	7,097	0	60	83	32	0	0	175	7,272
9	631.1-.8	Contractual Services - Eng.	122	2	(12)	113	0	0	0	0	0	0	0	113
10	632.1-.8	Contractual Services - Acct.	647	13	(62)	598	0	0	0	0	0	0	0	598
11	633.1-.8	Contractual Services - Legal	390	8	(37)	360	0	0	0	0	0	0	0	360
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	2,720	53	(97)	2,676	0	154	279	215	0	0	648	3,324
14	641.1-.8	Rental of Real Building/Real Property	579	11	(55)	535	0	84	0	0	0	0	84	618
15	642.1-.8	Rental of Equipment	174	3	(2)	175	0	12	2	0	0	0	15	190
16	650.1-.8	Transportation Expense	4,368	85	(49)	4,404	0	39	0	0	0	0	39	4,443
17	656.1-.8	Insurance - Vehicle	444	9	(43)	410	0	0	0	0	0	0	0	410
18	657.1-.8	Insurance - General Liability	912	18	(87)	842	0	175	0	0	0	0	175	1,017
19	658.1-.8	Insurance - Workman's Comp (2)	813	(27)	0	787	0	8	0	0	0	0	8	795
20	659.1-.8	Insurance - Other	91	2	(9)	84	0	0	0	0	0	0	0	84
21	660.1-.8	Advertising Expense	99	2	(9)	91	0	0	82	0	0	0	82	174
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,638	0	837	2,475	0	0	0	0	0	0	0	2,475
23	667.1-.8	Reg. Comm. Exp. - Other	220	0	(21)	199	0	0	0	0	0	0	0	199
24	670.1-.8	Bad Debt Expense	792	0	(60)	732	0	79	0	0	0	0	79	811
25	675.1-.8	Miscellaneous Expenses	7,702	150	(621)	7,231	0	276	308	0	0	0	584	7,815
26	**TOTAL WATER O & M EXPENSES**		96,893	3,414	(2,559)	97,748	0	1,539	1,075	247	(860)	2,193	4,193	101,942

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 / Tropical 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 last year O & M expenses

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No.	Account Name	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	24,328	1,428	0	25,757	0	0	0	0	0	1,227	1,227	26,984
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)	6,042	395	0	6,437	0	0	0	0	0	0	0	6,437
4	610.1-.6	Purchased Water	2,660	0	0	2,660	0	0	0	0	(212)	0	(212)	2,448
5	615.1-.6	Purchased Power	5,040	0	0	5,040	0	0	0	0	(401)	0	(401)	4,639
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	3,052	60	0	3,112	0	0	0	0	(248)	0	(248)	2,864
8	620.1-.6	Materials & Supplies	6,010	117	(0)	6,127	0	0	0	0	0	0	0	6,127
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	1,714	33	(0)	1,747	0	0	0	215	0	0	215	1,962
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	148	3	0	151	0	0	0	0	0	0	0	151
16	650.1-.6	Transportation Expense	3,857	75	(0)	3,932	0	0	0	0	0	0	0	3,932
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)	435	5	0	440	0	0	0	0	0	0	0	440
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	1,225	24	(0)	1,248	0	0	0	0	0	0	0	1,248
26		**TOTAL WATER DIRECT O & M EXPENSES**	54,835	2,147	(0)	56,981	0	0	0	215	(860)	1,227	582	57,563

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 / Tropical 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)
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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	5,830	342	(580)	5,593	0	312	0	0	0	266	579	6,171
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)	1,448	(50)	0	1,398	0	78	0	0	0	0	78	1,476
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	20	0	(2)	18	0	0	0	0	0	0	0	18
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	322	6	(31)	297	0	31	0	0	0	0	31	328
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	228	4	(22)	210	0	26	0	0	0	0	26	237
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)	104	(9)	0	96	0	5	0	0	0	0	5	101
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	792	0	(60)	732	0	79	0	0	0	0	79	811
25	675.7	Miscellaneous Expenses	1,988	39	(190)	1,836	0	106	0	0	0	0	106	1,942
26		**TOTAL WATER O & M EXPENSES**	10,733	333	(886)	10,180	0	638	0	0	0	266	904	11,084

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.

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

Company: SSU / Osceola / Tropical 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)
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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	15,304	898	(1,523)	14,680	0	182	256	0	0	700	1,137	15,817
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)	3,801	(132)	0	3,669	0	46	64	0	0	0	109	3,778
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	272	0	(26)	247	0	33	0	0	0	0	33	280
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	728	14	(70)	673	0	29	83	32	0	0	144	817
9	631.8	Contractual Services - Eng.	122	2	(12)	113	0	0	0	0	0	0	0	113
10	632.8	Contractual Services - Acct.	647	13	(62)	598	0	0	0	0	0	0	0	598
11	633.8	Contractual Services - Legal	390	8	(37)	360	0	0	0	0	0	0	0	360
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	1,006	20	(96)	929	0	154	279	0	0	0	433	1,362
14	641.8	Rental of Real Building/Real Property	579	11	(55)	535	0	84	0	0	0	0	84	618
15	642.8	Rental of Equipment	26	1	(3)	24	0	12	2	0	0	0	15	39
16	650.8	Transportation Expense	283	6	(27)	261	0	13	0	0	0	0	13	274
17	656.8	Insurance - Vehicle	444	9	(43)	410	0	0	0	0	0	0	0	410
18	657.8	Insurance - General Liability	912	18	(87)	842	0	175	0	0	0	0	175	1,017
19	658.8	Insurance - Workman's Comp (2)	274	(23)	0	251	0	3	0	0	0	0	3	254
20	659.8	Insurance - Other	91	2	(9)	84	0	0	0	0	0	0	0	84
21	660.8	Advertising Expense	99	2	(9)	91	0	0	82	0	0	0	82	174
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	1,638	0	837	2,475	0	0	0	0	0	0	0	2,475
23	667.8	Reg. Comm. Exp. - Other	220	0	(21)	199	0	0	0	0	0	0	0	199
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	4,490	88	(430)	4,148	0	170	308	0	0	0	477	4,625
26		**TOTAL WATER O & M EXPENSES**	31,325	935	(1,673)	30,588	0	901	1,075	32	0	700	2,707	33,294

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 / Tropical 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. 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	45,463	48,973	3,510	7.72%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	11,290	11,691	400	3.54%
4	610.1-.8	Purchased Water	2,660	2,448	(212)	(7.97%)
5	615.1-.8	Purchased Power	5,333	4,938	(395)	(7.41%)
6	616.1-.8	Fuel for Power Production	324	330	6	1.85%
7	618.1-.8	Chemicals	3,052	2,864	(188)	(6.16%)
8	620.1-.8	Materials & Supplies	7,060	7,272	212	3.00%
9	631.1-.8	Contractual Services - Eng.	122	113	(9)	(7.38%)
10	632.1-.8	Contractual Services - Acct.	647	598	(49)	(7.57%)
11	633.1-.8	Contractual Services - Legal	390	360	(30)	(7.69%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	2,720	3,324	605	22.24%
14	641.1-.8	Rental of Real Building/Real Property	579	618	40	6.91%
15	642.1-.8	Rental of Equipment	174	190	16	9.17%
16	650.1-.8	Transportation Expense	4,368	4,443	75	1.72%
17	656.1-.8	Insurance - Vehicle	444	410	(34)	(7.66%)
18	657.1-.8	Insurance - General Liability	912	1,017	105	11.51%
19	658.1-.8	Insurance - Workman's Comp	813	795	(18)	(2.21%)
20	659.1-.8	Insurance - Other	91	84	(7)	(7.73%)
21	660.1-.8	Advertising Expense	99	174	75	75.92%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,638	2,475	837	51.11%
23	667.1-.8	Reg. Comm. Exp. - Other	220	199	(21)	(9.56%)
24	670.1-.8	Bad Debt Expense	792	811	19	2.40%
25	675.1-.8	Miscellaneous Expenses	7,703	7,815	112	1.45%
26	**TOTAL WATER O & M EXPENSES**		96,893	101,942	5,049	5.21%
27	**TOTAL (LESS ACCTS 666 & 667)**		95,036	99,268	4,233	4.45%

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 / Tropical 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	24,328	26,984	2,656	10.92%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	6,042	6,437	395	6.54%
4	610.1-.6	Purchased Water	2,660	2,448	(212)	(7.97%)
5	615.1-.6	Purchased Power	5,040	4,639	(401)	(7.96%)
6	616.1-.6	Fuel for Power Production	324	330	6	1.85%
7	618.1-.6	Chemicals	3,052	2,864	(188)	(6.16%)
8	620.1-.6	Materials & Supplies	6,010	6,127	117	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	1,714	1,962	248	14.47%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	148	151	3	2.03%
16	650.1-.6	Transportation Expense.	3,857	3,932	75	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	435	440	5	1.15%
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	1,225	1,248	23	1.88%
26	**TOTAL WATER O & M EXPENSES**		54,835	57,563	2,727	4.97%
27	**TOTAL (LESS ACCTS 666 & 667)**		54,835	57,563	2,727	4.97%

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 / Tropical 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.	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	5,830	6,171	341	5.85%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	1,448	1,476	28	1.93%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	20	18	(2)	(9.88%)
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	322	328	6	1.86%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	228	237	9	3.95%
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	104	101	(3)	(2.88%)
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	792	811	19	2.40%
25	675.7	Miscellaneous Expenses	1,988	1,942	(46)	(2.31%)
26		**TOTAL WATER O & M EXPENSES**	10,733	11,084	352	3.28%
27		**TOTAL (LESS ACCTS 666 & 667)**	10,733	11,084	352	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 / Tropical 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)

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	601.8	Salaries & Wages - Employees		15,304	15,817	513	3.35%
2	603.8	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.8	Employee Pensions & Benefits		3,801	3,778	(23)	(0.61%)
4	610.8	Purchased Water		0	0	0	0.00%
5	615.8	Purchased Power		272	280	8	2.94%
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		728	817	89	12.22%
9	631.8	Contractual Services - Eng.		122	113	(9)	(7.38%)
10	632.8	Contractual Services - Acct.		647	598	(49)	(7.57%)
11	633.8	Contractual Services - Legal		390	360	(30)	(7.69%)
12	634.8	Contractual Services - Mgmt Fees		0	0	0	0.00%
13	635.8	Contractual Services - Other		1,006	1,362	357	35.49%
14	641.8	Rental of Real Building/Real Property		579	618	40	6.91%
15	642.8	Rental of Equipment		26	39	13	49.08%
16	650.8	Transportation Expense		283	274	(9)	(3.18%)
17	656.8	Insurance - Vehicle		444	410	(34)	(7.66%)
18	657.8	Insurance - General Liability		912	1,017	105	11.51%
19	658.8	Insurance - Workman's Comp		274	254	(20)	(7.30%)
20	659.8	Insurance - Other		91	84	(7)	(7.73%)
21	660.8	Advertising Expense		99	174	75	75.92%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.		1,638	2,475	837	51.11%
23	667.8	Reg. Comm. Exp. - Other		220	199	(21)	(9.56%)
24	670.8	Bad Debt Expense		0	0	0	0.00%
25	675.8	Miscellaneous Expenses		4,490	4,625	135	3.01%
26	**TOTAL WATER O & M EXPENSES**			31,325	33,294	1,970	6.29%
27	**TOTAL (LESS ACCTS 666 & 667)**			29,468	30,621	1,154	3.92%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Osceola / Tropical 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 / Osceola / Tropical 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				26,631	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	12
51	Marco Island	Docket No. 920655-WS	$106,820	463
52	GIGA	Docket No. 920199-WS	$677,601	2,940
53	Lehigh	Docket No. 911188-WS	$67,100	291
54			854,174	3,706
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	4,318
57	Uniform Rate Investigation (See page 2 for detail)		432,089	1,875
58			1,427,241	6,192
59	Total Projected Rate Case Expense		2,281,415	9,896
60	Annual Amortization		$570,354	$2,475
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	543
64	% of Total		100.000000%	0.433872%
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 / Tropical 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	12,228	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 / Tropical 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 / Osceola / Tropical 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												

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 / Tropical 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.	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	1,178	40	2.50%	29	0	29	0.00%	0	29
4	339.1	Other Plant & Misc.	1,401	25	4.00%	56	0	56	0.00%	0	56
5		**SOURCE OF SUPPLY & PUMPING**									
6	303.2	Land & Land Rights	137	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	35,099	33	3.03%	1,063	0	1,063	0.00%	0	1,063
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	12,586	30	3.33%	419	0	419	0.00%	0	419
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	123	35	2.86%	4	0	4	0.00%	0	4
13	310.2	Power Generation Equpi.	30,603	20	5.00%	1,530	0	1,530	0.00%	0	1,530
14	311.2	Pumping Equipment	26,072	20	5.00%	1,304	0	1,304	0.00%	0	1,304
15	339.2	Other Plant & Misc.	(61)	25	4.00%	(2)	0	(2)	0.00%	0	(2)
16		**WATER TREATMENT PLANT**									
17	303.3	Land & Land Rights	305	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	4,595	33	3.03%	139	0	139	0.00%	0	139
19	320.3	Water Treatment Equip.	12,061	22	4.55%	549	0	549	0.00%	0	549
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	1,301	25	4.00%	52	0	52	0.00%	0	52
22		**TRANSMISSION & DISTRIBUTION**									
23	303.4	Land & Land Rights	8	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	3,467	33	3.03%	105	0	105	0.00%	0	105
25	330.4	Distr. Reservoirs	54,129	37	2.70%	1,461	0	1,461	0.00%	0	1,461
26	331.4	Transmission & Distribution	264,790	43	2.33%	6,170	0	6,170	18.60%	1,148	5,022
27	333.4	Services	12,238	40	2.50%	306	0	306	0.00%	0	306
28	334.4	Meters & Meter Installation	46,020	20	5.00%	2,301	0	2,301	0.00%	0	2,301
29	335.4	Hydrants	418	45	2.22%	9	0	9	0.00%	0	9
30	339.4	Other Plant & Misc.	21	25	4.00%	1	0	1	0.00%	0	1
31		**GENERAL PLANT**									
32	303.5	Land & Land Rights	1,551	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	15,813	40	2.50%	395	0	395	0.00%	0	395
34	340.5	Office Furniture & Equipment	9,773	15	6.67%	652	0	652	0.00%	0	652
35	340.51	Computer Equipment	26,014	6	16.67%	4,337	0	4,337	0.00%	0	4,337
36	341.5	Transportation Equipment	15,008	6	16.67%	2,502	0	2,502	0.00%	0	2,502
37	342.5	Stores Equipment	141	18	5.56%	8	0	8	0.00%	0	8
38	343.5	Tools, Shop & Garage	5,447	16	6.25%	340	0	340	0.00%	0	340
39	344.5	Laboratory Equipment	4,939	15	6.67%	329	0	329	0.00%	0	329
40	345.5	Power Operated Equipment	6,238	12	8.33%	520	0	520	0.00%	0	520
41	346.5	Communication Equipment	2,831	10	10.00%	283	0	283	0.00%	0	283
42	347.5	Miscellaneous Equipment	1,273	15	6.67%	85	0	85	0.00%	0	85
43	348.5	Other Tangible Plant	2,396	10	10.00%	240	0	240	0.00%	0	240
44		**INTANGIBLE PLANT**	2,579		3.30%	85	0	85	0.00%	0	85
45		**SUPPLY & PUMPING**	104,577		4.13%	4,318	0	4,318	0.00%	0	4,318
46		**WATER TREATMENT PLANT**	18,262		4.05%	740	0	740	0.00%	0	740
47		**TRANSMISSION & DISTRIBUTION**	381,090		2.72%	10,353	0	10,353	11.09%	1,148	9,205
48		**GENERAL PLANT**	91,423		10.60%	9,691	0	9,691	0.00%	0	9,691
49		**TOTAL DEPRECIATION EXPENSE**	597,931		4.21%	25,187	0	25,187	4.56%	1,148	24,039
50		**LESS: AMORTIZATION OF CIAC**				(942)	0	(942)		0	(942)
51		**NET DEPRECIATION EXPENSE - WATER**				24,245	0	24,245		1,148	23,097

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 / Tropical 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		
	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	265	3.69%	10	0	10	0.00%	0	10
2	Line/Main Extension Fees	24,934	2.34%	583	0	583	0.00%	0	583
3	Meter Installation Fees	7,026	5.00%	351	0	351	0.00%	0	351
4	Contributed Lines	0	2.34%	0	0	0	11.09%	0	0
5	Contributed Property Other Than Lines	0	3.06%	0	0	0	0.00%	0	0
6	Service Installation Fees	(69)	2.50%	(2)	0	(2)	0.00%	0	(2)
7	**TOTAL WATER CIAC AMORT. EXP.**	32,156		942	0	942		0	942

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 / Tropical 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	35,099	1,063	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	12,586	419	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	123	4	3.25%
8	310.2 Power Generation Equipment	30,603	1,530	5.00%
9	311.2 Pumping Equipment	26,072	1,304	5.00%
10	339.2 Other Plant & Miscellaneous	(61)	(2)	3.28%
11	304.3 Structures & Improvements	4,595	139	3.03%
12	320.3 Water Treatment Equipment	12,061	549	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	1,301	52	4.00%
15	330.4 Distribution Reservoirs	54,129	1,461	2.70%
16	**COMPOSITE RATE**	176,526	6,519	3.69%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	3,467	105	3.03%
19	331.4 Transmission & Distribution	264,790	6,170	2.33%
20	335.4 Hydrants	418	9	2.15%
21	339.4 Other Plant & Miscellaneous	21	1	4.76%
22	**COMPOSITE RATE**	268,696	6,285	2.34%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	46,020	2,301	5.00%
25	**COMPOSITE RATE**	46,020	2,301	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	12,238	306	2.50%
28	**COMPOSITE RATE**	12,238	306	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	176,526	6,519	3.69%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	268,696	6,285	2.34%
32	Meter Installation Fees (Line 25)	46,020	2,301	5.00%
33	Service Installation Fees (Line 28)	12,238	306	2.50%
34	**COMPOSITE RATE**	503,479	15,411	3.06%

(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 / Tropical 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 folkwing 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%)**	3,467	0	3,467	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	3,682	235	3,918	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	3,682	235	3,918		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	5,321	0	5,321		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	5,321	0	5,321		
10	Non-used & Useful Percent			8.24%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(438)	(438)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	5,321	(438)	4,883		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	12,470	(203)	12,268		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 / Osceola / Tropical 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)

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	77,040	0	77,040	B-4(W)
3	Less:				
4	O & M Expenses	97,748	4,193	101,942	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	23,097	0	23,097	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	12,470	(203)	12,268	B-15(W)
8	Pre-Tax Operating Expenses	133,316	3,991	137,306	
9	**PRE-TAX OPERATING INCOME**	(56,276)	(3,991)	(60,266)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(56,276)	(3,991)	(60,266)	
12	Less:				
13	Interest Expense:				
14	Rate Base	522,590	(265)	522,325	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	27,645	(14)	27,631	C-3
17	Net Taxable Income (L11 - L16)	(83,921)	(3,977)	(87,897)	
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)	(32,372)	(1,534)	(33,906)	
20	Less:				
21	Parent Debt Adjustment	919	0	919	C-1(W)
22	Investment Tax Credit	130	0	130	C-7(W)
23	**TOTAL INCOME TAXES**	(33,422)	(1,534)	(34,956)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Osceola / Tropical 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	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 (%)	4.56%	0.00%	4.56%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Orange / University 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	5,054,899	0	5,054,899	A-5 (W)
2	Utility Land & Land Rights	66,729	0	66,729	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(1,293,254)	0	(1,293,254)	A-9 (W)
6	CIAC	(3,606,139)	(3,271)	(3,609,410)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	989,111	0	989,111	A-14 (W)
9	Acquisition Adjustments	(43,018)	0	(43,018)	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	15,480	0	15,480	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(25,348)	0	(25,348)	Vol. II
13	Deferred Taxes	120,120	0	120,120	C-7 (W)
14	Working Capital Allowance	146,833	0	146,833	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	1,425,413	(3,271)	1,422,142	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Orange / University 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. Transfer Unclaimed Refunds to CIAC	(3,271)	(3,271)	
41				
42	2.			
43		0	0	
44				
45		(3,271)	(3,271)	
46				
47	**SUBTOTAL**	(3,271)	(3,271)	

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 / University 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**	(3,271)	(3,271)	

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 / University 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 / Orange / University 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**		4,192,175
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		78,348
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		78,348
15	**12/31/92 Balance**		4,270,523
16			
17			
18	1993 Additions		265,800
19	1993 Retirements		7,000
20	1993 Adjustments	General Plant Allocation True-up	71,044
21	1993 Net Additions		329,844
22	**12/31/93 Balance**		4,600,367
23			
24			
25	1994 Additions		332,524
26	1994 Retirements		18,605
27	1994 Adjustments		0
28	1994 Net Additions		313,919
29	**12/31/94 Balance**		4,914,287
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(4,082)
32	1995 Additions		176,626
33	1995 Retirements		7,113
34	1995 Adjustments		0
35	1995 Net Additions		169,514
36	**12/31/95 Balance**		5,079,718
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(38,114)
39	1996 Additions		164,898
40	1996 Retirements		18,431
41	1996 Adjustments		0
42	1996 Net Additions		146,467
43	**12/31/96 Balance**		5,188,071

(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 / University 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	85,458	0	0	0	85,458	0	85,458	85,458	0	85,458
4	339.1 Other Plant & Miscellaneous	17,432	0	0	0	17,432	0	17,432	17,432	0	17,432
5	SOURCE OF SUPPLY & PUMPING										
6	303.2 Land & Land Rights	7,007	0	0	0	7,007	0	7,007	7,007	0	7,007
7	304.2 Structures & Improvements	177,998	0	0	0	177,998	0	177,998	177,998	0	177,998
8	305.2 Collecting & Impounding reservoirs	17,572	0	0	0	17,572	0	17,572	17,572	0	17,572
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	128,403	0	0	0	128,403	0	128,403	128,403	0	128,403
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	441	0	0	0	441	0	441	441	0	441
13	310.2 Power Generation Equipment	8,048	0	0	0	8,048	0	8,048	8,048	0	8,048
14	311.2 Pumping Equipment	251,542	0	0	0	251,542	0	251,542	251,542	0	251,542
15	339.2 Other Plant & Miscellaneous	20,178	0	0	0	20,178	0	20,178	20,178	0	20,178
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	28	0	0	0	28	0	28	28	0	28
18	304.3 Structures & Improvements	62,387	0	0	0	62,387	0	62,387	62,387	0	62,387
19	320.3 Water Treatment Equipment	106,457	0	0	0	106,457	0	106,457	106,457	0	106,457
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	16,203	0	16,203	16,203	0	16,203	8,102	0	8,102
22	TRANSMISSION & DISTRIBUTION										
23	303.4 Land & Land Rights	50,034	0	0	0	50,034	0	50,034	50,034	0	50,034
24	304.4 Structures & Improvements	3,024	0	0	0	3,024	0	3,024	3,024	0	3,024
25	330.4 Distribution Reservoirs	498,517	53,550	(18,000)	35,550	534,067	0	534,067	517,659	0	517,659
26	331.4 Transmission & Distribution	2,085,532	0	0	0	2,085,532	0	2,085,532	2,085,532	0	2,085,532
27	333.4 Services	381,630	15,123	0	15,123	396,753	0	396,753	389,192	0	389,192
28	334.4 Meters & Meter Installation	355,194	28,374	0	28,374	383,568	0	383,568	369,381	0	369,381
29	335.4 Hydrants	197,686	0	0	0	197,686	0	197,686	197,686	0	197,686
30	339.4 Other Plant & Miscellaneous	48,651	0	0	0	48,651	0	48,651	48,651	0	48,651
31	GENERAL PLANT										
32	303.5 Land & Land Rights	9,660	0	0	0	9,660	0	9,660	9,660	0	9,660
33	304.5 Structures & Improvements	98,221	830	(431)	399	98,621	0	98,621	98,492	0	98,492
34	340.5 Office Furniture & Equipment	60,868	0	0	0	60,868	0	60,868	60,868	0	60,868
35	340.51 Computer Equipment	143,405	30,761	0	30,761	174,166	0	174,166	162,025	0	162,025
36	341.5 Transportation Equipment	90,972	4,133	0	4,133	95,105	0	95,105	93,474	0	93,474
37	342.5 Stores Equipment	877	0	0	0	877	0	877	877	0	877
38	343.5 Tools, Shop & Garage Equipment	33,172	1,245	0	1,245	34,417	0	34,417	33,926	0	33,926
39	344.5 Laboratory Equipment	30,174	977	0	977	31,150	0	31,150	30,765	0	30,765
40	345.5 Power Operated Equipment	30,561	13,702	0	13,702	44,263	0	44,263	38,855	0	38,855
41	346.5 Communication Equipment	17,630	0	0	0	17,630	0	17,630	17,630	0	17,630
42	347.5 Miscellaneous Equipment	7,926	0	0	0	7,926	0	7,926	7,926	0	7,926
43	348.5 Other Tangible Plant	14,920	0	0	0	14,920	0	14,920	14,920	0	14,920
44	INTANGIBLE PLANT	102,890	0	0	0	102,890	0	102,890	102,890	0	102,890
45	SUPPLY & PUMPING	611,189	0	0	0	611,189	0	611,189	611,189	0	611,189
46	WATER TREATMENT PLANT	168,872	16,203	0	16,203	185,075	0	185,075	176,974	0	176,974
47	TRANSMISSION & DISTRIBUTION	3,620,268	97,047	(18,000)	79,047	3,699,315	0	3,699,315	3,661,159	0	3,661,159
48	GENERAL PLANT	538,365	51,649	(431)	51,218	589,603	0	589,603	569,417	0	569,417
49	TOTAL PLANT IN SERVICE	5,041,604	164,898	(18,431)	146,467	5,188,071	0	5,188,071	5,121,628	0	5,121,628
50	LAND & LAND RIGHTS	66,729	0	0	0	66,729	0	66,729	66,729	0	66,729
51	TOTAL PIS LESS LAND	4,974,875	164,898	(18,431)	146,467	5,121,342	0	5,121,342	5,054,899	0	5,054,899

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 / University 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: 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	85,458	85,458	85,458	85,458	85,458	85,458	85,458	85,458	85,458	85,458	85,458	85,458	85,458	0	85,458
4	339.1 Other Plant & Miscellaneous	17,432	17,432	17,432	17,432	17,432	17,432	17,432	17,432	17,432	17,432	17,432	17,432	17,432	0	17,432
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	7,007	7,007	7,007	7,007	7,007	7,007	7,007	7,007	7,007	7,007	7,007	7,007	7,007	0	7,007
7	304.2 Structures & Improvements	177,998	177,998	177,998	177,998	177,998	177,998	177,998	177,998	177,998	177,998	177,998	177,998	177,998	0	177,998
8	305.2 Collecting & Impounding reservoirs	17,572	17,572	17,572	17,572	17,572	17,572	17,572	17,572	17,572	17,572	17,572	17,572	17,572	0	17,572
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	126,403	126,403	126,403	126,403	126,403	126,403	126,403	126,403	126,403	126,403	126,403	126,403	126,403	0	126,403
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	441	441	441	441	441	441	441	441	441	441	441	441	441	0	441
13	310.2 Power Generation Equipment	8,048	8,048	8,048	8,048	8,048	8,048	8,048	8,048	8,048	8,048	8,048	8,048	8,048	0	8,048
14	311.2 Pumping Equipment	251,542	251,542	251,542	251,542	251,542	251,542	251,542	251,542	251,542	251,542	251,542	251,542	251,542	0	251,542
15	339.2 Other Plant & Miscellaneous	20,178	20,178	20,178	20,178	20,178	20,178	20,178	20,178	20,178	20,178	20,178	20,178	20,178	0	20,178
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	28	28	28	28	28	28	28	28	28	28	28	28	28	0	28
18	304.3 Structures & Improvements	62,387	62,387	62,387	62,387	62,387	62,387	62,387	62,387	62,387	62,387	62,387	62,387	62,387	0	62,387
19	320.3 Water Treatment Equipment	106,457	106,457	106,457	106,457	106,457	106,457	106,457	106,457	106,457	106,457	106,457	106,457	106,457	0	106,457
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	1,350	2,700	4,051	5,401	6,751	8,102	9,452	10,802	12,153	13,503	14,853	16,203	16,203	8,102
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	50,034	50,034	50,034	50,034	50,034	50,034	50,034	50,034	50,034	50,034	50,034	50,034	50,034	0	50,034
24	304.4 Structures & Improvements	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	0	3,024
25	330.4 Distribution Reservoirs	498,517	498,517	498,517	498,517	498,517	498,517	534,067	534,067	534,067	534,067	534,067	534,067	534,067	35,550	517,659
26	331.4 Transmission & Distribution	2,085,532	2,085,532	2,085,532	2,085,532	2,085,532	2,085,532	2,085,532	2,085,532	2,085,532	2,085,532	2,085,532	2,085,532	2,085,532	0	2,085,532
27	333.4 Services	381,630	382,990	384,150	385,411	386,671	387,931	389,192	390,452	391,712	392,972	394,233	395,493	396,753	15,123	389,192
28	334.4 Meters & Meter Installation	355,194	357,559	359,923	362,287	364,652	367,016	369,381	371,746	374,110	376,475	378,839	381,203	383,568	28,374	369,381
29	335.4 Hydrants	197,686	197,686	197,686	197,686	197,686	197,686	197,686	197,686	197,686	197,686	197,686	197,686	197,686	0	197,686
30	339.4 Other Plant & Miscellaneous	48,651	48,651	48,651	48,651	48,651	48,651	48,651	48,651	48,651	48,651	48,651	48,651	48,651	0	48,651
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	9,660	9,660	9,660	9,660	9,660	9,660	9,660	9,660	9,660	9,660	9,660	9,660	9,660	0	9,660
33	304.5 Structures & Improvements	96,221	96,551	96,576	96,644	96,657	96,671	96,321	96,334	96,348	96,416	96,481	96,553	96,621	399	96,492
34	340.5 Office Furniture & Equipment	60,868	60,868	60,868	60,868	60,868	60,868	60,868	60,868	60,868	60,868	60,868	60,868	60,868	0	60,868
35	340.51 Computer Equipment	143,405	155,608	156,549	159,065	159,567	160,068	163,055	163,556	164,058	166,574	169,004	171,649	174,166	30,761	162,025
36	341.5 Transportation Equipment	90,972	92,612	92,738	93,076	93,143	93,211	93,612	93,680	93,747	94,085	94,412	94,767	95,105	4,133	93,474
37	342.5 Stores Equipment	877	877	877	877	877	877	877	877	877	877	877	877	877	0	877
38	343.5 Tools, Shop & Garage Equipment	33,172	33,566	33,704	33,806	33,926	33,847	33,967	33,988	34,008	34,110	34,208	34,315	34,417	1,245	33,926
39	344.5 Laboratory Equipment	30,174	30,561	30,591	30,671	30,687	30,703	30,798	30,813	30,829	30,909	30,986	31,070	31,150	977	30,765
40	345.5 Power Operated Equipment	36,561	35,996	36,416	37,536	37,760	37,983	39,314	39,537	39,760	40,881	41,964	43,142	44,263	13,702	38,855
41	346.5 Communication Equipment	17,630	17,630	17,630	17,630	17,630	17,630	17,630	17,630	17,630	17,630	17,630	17,630	17,630	0	17,630
42	347.5 Miscellaneous Equipment	7,926	7,926	7,926	7,926	7,926	7,926	7,926	7,926	7,926	7,926	7,926	7,926	7,926	0	7,926
43	348.5 Other Tangible Plant	14,920	14,920	14,920	14,920	14,920	14,920	14,920	14,920	14,920	14,920	14,920	14,920	14,920	0	14,920
44	INTANGIBLE PLANT	102,890	102,890	102,890	102,890	102,890	102,890	102,890	102,890	102,890	102,890	102,890	102,890	102,890	0	102,890
45	SUPPLY & PUMPING	611,189	611,189	611,189	611,189	611,189	611,189	611,189	611,189	611,189	611,189	611,189	611,189	611,189	0	611,189
46	WATER TREATMENT PLANT	168,872	170,222	171,572	172,923	174,273	175,623	176,974	178,324	179,674	181,024	182,375	183,725	185,075	16,203	176,974
47	TRANSMISSION & DISTRIBUTION	3,620,268	3,623,893	3,627,517	3,631,142	3,634,767	3,638,391	3,677,567	3,681,192	3,684,817	3,688,441	3,692,066	3,695,690	3,699,315	79,047	3,661,159
48	GENERAL PLANT	538,385	556,874	560,455	564,679	565,521	566,363	570,947	571,789	572,631	576,856	580,936	585,378	589,603	51,218	569,417
49	TOTAL PLANT IN SERVICE	5,041,604	5,067,068	5,073,623	5,082,823	5,089,639	5,094,456	5,139,567	5,145,364	5,151,201	5,160,400	5,169,455	5,178,872	5,188,071	146,467	5,121,629
50	LAND & LAND RIGHTS	66,729	66,729	66,729	66,729	66,729	66,729	66,729	66,729	66,729	66,729	66,729	66,729	66,729	0	66,729
51	TOTAL PIS LESS LAND	4,974,875	5,000,339	5,006,894	5,016,093	5,021,910	5,027,727	5,072,838	5,078,635	5,084,471	5,093,671	5,102,726	5,112,143	5,121,342	146,467	5,054,899

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

Company: SSU / Orange / University 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	(2) 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	1,350	1,350	1,350	1,350	1,350	1,351	1,350	1,350	1,350	1,350	1,350	1,350	16,203	8,102
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	35,550	0	0	0	0	0	0	35,550	19,142
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	1,260	1,260	1,260	1,260	1,260	1,261	1,260	1,260	1,260	1,260	1,260	1,260	15,123	7,562
28	334.4 Meters & Meter Installation	2,364	2,364	2,364	2,364	2,364	2,366	2,364	2,364	2,364	2,364	2,364	2,364	28,374	14,187
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	329	25	68	14	14	(350)	14	14	68	86	71	68	399	271
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	12,203	941	2,516	501	501	2,987	501	501	2,516	2,430	2,845	2,516	30,761	16,620
36	341.5 Transportation Equipment	1,640	126	338	67	67	401	67	67	338	327	355	338	4,133	2,502
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	494	38	102	20	20	121	20	20	102	98	107	102	1,245	754
39	344.5 Laboratory Equipment	388	30	80	16	16	95	16	16	80	77	84	80	977	591
40	345.5 Power Operated Equipment	5,436	419	1,121	223	223	1,330	223	223	1,121	1,082	1,178	1,121	13,702	8,294
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	1,350	1,350	1,350	1,350	1,350	1,351	1,350	1,350	1,350	1,350	1,350	1,350	16,203	8,102
47	TRANSMISSION & DISTRIBUTION	3,625	3,625	3,625	3,625	3,625	39,176	3,625	3,625	3,625	3,625	3,625	3,625	79,047	40,891
48	GENERAL PLANT	20,489	1,580	4,225	842	842	4,584	842	842	4,225	4,080	4,442	4,225	51,218	31,032
49	TOTAL NET ADDITIONS	25,464	6,555	9,200	5,817	5,817	45,111	5,817	5,817	9,200	9,055	9,417	9,200	146,467	80,025
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	25,464	6,555	9,200	5,817	5,817	45,111	5,817	5,817	9,200	9,055	9,417	9,200	146,467	80,025

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

Company: SSU / Orange / University 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	1,350	1,350	1,350	1,350	1,350	1,351	1,350	1,350	1,350	1,350	1,350	1,350	16,203	8,102
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	53,550	0	0	0	0	0	0	53,550	26,835
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	1,260	1,260	1,260	1,260	1,260	1,261	1,260	1,260	1,260	1,260	1,260	1,260	15,123	7,562
28	334.4 Meters & Meter Installation	2,364	2,364	2,364	2,364	2,364	2,366	2,364	2,364	2,364	2,364	2,364	2,364	28,374	14,187
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	329	25	68	14	14	81	14	14	68	68	71	[illegible]	830	503
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	12,203	941	2,516	501	501	2,987	501	501	2,516	2,430	2,845	2,516	30,761	18,629
36	341.5 Transportation Equipment	1,640	126	338	67	67	401	67	67	338	327	355	338	4,133	2,502
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	494	38	102	20	20	121	20	20	102	98	107	102	1,245	754
39	344.5 Laboratory Equipment	388	30	80	16	16	95	16	16	80	77	84	80	977	591
40	345.5 Power Operated Equipment	5,436	419	1,121	223	223	1,330	223	223	1,121	1,082	1,178	1,121	13,702	8,294
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**	1,350	1,350	1,350	1,350	1,350	1,351	1,350	1,350	1,350	1,350	1,350	1,350	16,203	8,102
47	**TRANSMISSION & DISTRIBUTION**	3,625	3,625	3,625	3,625	3,625	57,176	3,625	3,625	3,625	3,625	3,625	3,625	97,047	50,584
48	**GENERAL PLANT**	20,489	1,580	4,225	842	842	5,015	842	842	4,225	4,080	4,442	4,225	51,849	31,264
49	**TOTAL GROSS ADDITIONS**	25,464	6,555	9,200	5,817	5,817	63,542	5,817	5,817	9,200	9,055	9,417	9,200	164,898	89,950
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	25,464	6,555	9,200	5,817	5,817	63,542	5,817	5,817	9,200	9,055	9,417	9,200	164,898	89,950

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

Company: SSU / Orange / University 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	18,000	0	0	0	0	0	0	18,000	9,692
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	431	0	0	0	0	0	0	431	232
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	18,000	0	0	0	0	0	0	18,000	9,692
48	**GENERAL PLANT**	0	0	0	0	0	431	0	0	0	0	0	0	431	232
49	**TOTAL RETIREMENTS**	0	0	0	0	0	18,431	0	0	0	0	0	0	18,431	9,924
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	18,431	0	0	0	0	0	0	18,431	9,924

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

Company: SSU / Orange / University 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 / Orange / University 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	85,458	0.00%	0
4	339.1 Other Plant & Miscellaneous	17,432	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	7,007	0.00%	0
7	304.2 Structures & Improvements	177,996	0.00%	0
8	305.2 Collecting & Impounding reservoirs	17,572	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	128,403	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	441	0.00%	0
13	310.2 Power Generation Equipment	8,048	0.00%	0
14	311.2 Pumping Equipment	251,542	0.00%	0
15	339.2 Other Plant & Miscellaneous	20,178	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	28	0.00%	0
18	304.3 Structures & Improvements	62,387	0.00%	0
19	320.3 Water Treatment Equipment	106,457	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	8,102	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	50,034	0.00%	0
24	304.4 Structures & Improvements	3,024	0.00%	0
25	330.4 Distribution Reservoirs	517,659	0.00%	0
26	331.4 Transmission & Distribution	2,086,532	0.00%	0
27	333.4 Services	389,192	0.00%	0
28	334.4 Meters & Meter Installation	369,381	0.00%	0
29	335.4 Hydrants	197,686	0.00%	0
30	339.4 Other Plant & Miscellaneous	48,651	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	9,660	0.00%	0
33	304.5 Structures & Improvements	98,492	0.00%	0
34	340.5 Office Furniture & Equipment	60,868	0.00%	0
35	340.51 Computer Equipment	162,025	0.00%	0
36	341.5 Transportation Equipment	93,474	0.00%	0
37	342.5 Stores Equipment	877	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	33,926	0.00%	0
39	344.5 Laboratory Equipment	30,765	0.00%	0
40	345.5 Power Operated Equipment	38,855	0.00%	0
41	346.5 Communication Equipment	17,630	0.00%	0
42	347.5 Miscellaneous Equipment	7,926	0.00%	0
43	348.5 Other Tangible Plant	14,920	0.00%	0
44	**INTANGIBLE PLANT**	102,890	0.00%	0
45	**SUPPLY & PUMPING**	611,189	0.00%	0
46	**WATER TREATMENT PLANT**	176,974	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	3,661,159	0.00%	0
48	**GENERAL PLANT**	569,417	0.00%	0
49	**TOTAL PLANT IN SERVICE**	5,121,628	0.00%	0
50	**LAND & LAND RIGHTS**	66,729	0.00%	0
51	**TOTAL PIS LESS LAND**	5,054,899	0.00%	0

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Note: May not cross foot due to rounding.

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

Company: SSU / Orange / University 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 / Orange / University 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 / Orange / University 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 Camosis [ ]

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**		653,857
10	Utility Adjustment to ordered balance (1)		(13,779)
11	1992 Additions		103,992
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		103,992
15	**12/31/92 Balance**		744,071
16			
17			
18	1993 Additions		108,207
19	1993 Retirements		7,000
20	1993 Adjustments	General Plant Allocation True-up	49,123
21	1993 Net Additions		150,330
22	**12/31/93 Balance**		894,401
23			
24			
25	1994 Additions		168,077
26	1994 Retirements		18,605
27	1994 Adjustments		0
28	1994 Net Additions		149,472
29	**12/31/94 Balance**		1,043,873
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,814)
32	1995 Additions		183,512
33	1995 Retirements		7,113
34	1995 Adjustments		0
35	1995 Net Additions		176,399
36	**12/31/95 Balance**		1,218,458
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(10,811)
39	1996 Additions		191,262
40	1996 Retirements		18,431
41	1996 Adjustments		0
42	1996 Net Additions		172,831
43	**12/31/96 Balance**		1,380,379

(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 / University 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	16,934	2,136	19,070	0	19,070	18,002	0	18,002
4	339.1 Other Plant & Miscellaneous	5,777	697	6,474	0	6,474	6,126	0	6,126
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	55,152	5,393	60,545	0	60,545	57,849	0	57,849
8	305.2 Collecting & Impounding reservoirs	1,803	351	2,154	0	2,154	1,979	0	1,979
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	38,843	4,276	43,119	0	43,119	40,981	0	40,981
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	81	13	94	0	94	88	0	88
13	310.2 Power Generation Equipment	(1,702)	402	(1,300)	0	(1,300)	(1,501)	0	(1,501)
14	311.2 Pumping Equipment	68,595	12,577	81,172	0	81,172	74,884	0	74,884
15	339.2 Other Plant & Miscellaneous	11,700	807	12,507	0	12,507	12,104	0	12,104
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	14,378	1,890	16,268	0	16,268	15,323	0	15,323
19	320.3 Water Treatment Equipment	26,678	4,844	31,522	0	31,522	29,100	0	29,100
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	324	324	0	324	162	0	162
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	524	92	616	0	616	570	0	570
25	330.4 Distribution Reservoirs	104,451	(4,023)	100,428	0	100,428	101,747	0	101,747
26	331.4 Transmission & Distribution	418,131	48,593	466,724	0	466,724	442,428	0	442,428
27	333.4 Services	71,133	9,730	80,863	0	80,863	75,998	0	75,998
28	334.4 Meters & Meter Installation	81,194	18,469	99,663	0	99,663	90,429	0	90,429
29	335.4 Hydrants	32,332	4,389	36,721	0	36,721	34,526	0	34,526
30	339.4 Other Plant & Miscellaneous	5,084	1,946	7,030	0	7,030	6,057	0	6,057
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	22,201	2,031	24,232	0	24,232	23,200	0	23,200
34	340.5 Office Furniture & Equipment	28,054	4,060	32,114	0	32,114	30,084	0	30,084
35	340.51 Computer Equipment	65,856	27,010	92,866	0	92,866	79,361	0	79,361
36	341.5 Transportation Equipment	67,199	15,582	82,781	0	82,781	74,990	0	74,990
37	342.5 Stores Equipment	297	49	346	0	346	322	0	322
38	343.5 Tools, Shop & Garage Equipment	17,165	2,120	19,285	0	19,285	18,225	0	18,225
39	344.5 Laboratory Equipment	4,463	2,052	6,515	0	6,515	5,489	0	5,489
40	345.5 Power Operated Equipment	31,185	3,237	34,422	0	34,422	32,803	0	32,803
41	346.5 Communication Equipment	8,243	1,763	10,006	0	10,006	9,125	0	9,125
42	347.5 Miscellaneous Equipment	1,993	529	2,522	0	2,522	2,258	0	2,258
43	348.5 Other Tangible Plant	9,803	1,492	11,295	0	11,295	10,549	0	10,549
44	**INTANGIBLE PLANT**	22,711	2,833	25,544	0	25,544	24,128	0	24,128
45	**SUPPLY & PUMPING**	174,472	23,819	198,291	0	196,291	186,382	0	186,382
46	**WATER TREATMENT PLANT**	41,056	7,058	48,114	0	48,114	44,585	0	44,585
47	**TRANSMISSION & DISTRIBUTION**	712,849	79,196	792,045	0	792,045	751,755	0	751,755
48	**GENERAL PLANT**	256,460	59,925	316,385	0	316,385	286,405	0	286,405
49	**TOTAL ACCUMULATED DEPRECIATION**	1,207,548	172,831	1,380,379	0	1,380,379	1,293,254	0	1,293,254

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 / University 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	16,934	17,112	17,290	17,468	17,646	17,824	18,002	18,180	18,358	18,536	18,714	18,892	19,070	2,136	18,002
4	339.1 Other Plant & Miscellaneous	5,777	5,835	5,893	5,951	6,009	6,067	6,126	6,184	6,242	6,300	6,358	6,416	6,474	697	6,126
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	55,152	55,601	56,050	56,499	56,948	57,397	57,851	58,300	58,749	59,198	59,647	60,096	60,545	5,393	57,849
8	305.2 Collecting & Impounding reservoirs	1,803	1,832	1,861	1,890	1,919	1,948	1,980	2,009	2,038	2,067	2,096	2,125	2,154	351	1,979
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	38,843	39,199	39,555	39,911	40,267	40,623	40,983	41,339	41,695	42,051	42,407	42,763	43,119	4,276	40,981
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	81	82	83	84	85	86	88	89	90	91	92	93	94	13	88
13	310.2 Power Generation Equipment	(1,702)	(1,668)	(1,634)	(1,600)	(1,566)	(1,532)	(1,504)	(1,470)	(1,436)	(1,402)	(1,368)	(1,334)	(1,300)	402	(1,501)
14	311.2 Pumping Equipment	68,595	69,643	70,691	71,739	72,787	73,835	74,884	75,932	76,980	78,028	79,076	80,124	81,172	12,577	74,884
15	339.2 Other Plant & Miscellaneous	11,700	11,767	11,834	11,901	11,968	12,035	12,105	12,172	12,239	12,306	12,373	12,440	12,507	807	12,104
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	14,378	14,536	14,694	14,852	15,010	15,168	15,320	15,478	15,636	15,794	15,952	16,110	16,268	1,890	15,323
19	320.3 Water Treatment Equipment	26,678	27,082	27,486	27,890	28,294	28,698	29,098	29,502	29,906	30,310	30,714	31,118	31,522	4,844	29,100
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	27	54	81	108	135	162	189	216	243	270	297	324	324	162
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	524	532	540	548	556	564	568	576	584	592	600	608	616	92	570
25	330.4 Distribution Reservoirs	104,451	105,616	106,781	107,946	109,111	110,276	93,438	94,603	95,768	96,933	98,098	99,263	100,428	(4,023)	101,747
26	331.4 Transmission & Distribution	418,131	422,180	426,229	430,278	434,327	438,376	442,430	446,479	450,528	454,577	458,626	462,675	466,724	48,593	442,428
27	333.4 Services	71,133	71,944	72,755	73,566	74,377	75,188	75,997	76,808	77,619	78,430	79,241	80,052	80,863	9,730	75,998
28	334.4 Meters & Meter Installation	81,194	82,733	84,272	85,811	87,350	88,889	90,429	91,968	93,507	95,046	96,585	98,124	99,663	18,469	90,429
29	335.4 Hydrants	32,332	32,698	33,064	33,430	33,796	34,162	34,525	34,891	35,257	35,623	35,989	36,355	36,721	4,389	34,526
30	339.4 Other Plant & Miscellaneous	5,084	5,246	5,408	5,570	5,732	5,894	6,058	6,220	6,382	6,544	6,706	6,868	7,030	1,946	6,057
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	22,201	22,406	22,611	22,816	23,021	23,226	23,002	23,207	23,412	23,617	23,822	24,027	24,232	2,031	23,200
34	340.5 Office Furniture & Equipment	26,054	28,392	28,730	29,068	29,406	29,744	30,066	30,424	30,762	31,100	31,438	31,776	32,114	4,060	30,084
35	340.51 Computer Equipment	65,856	68,107	70,358	72,609	74,860	77,111	79,360	81,611	83,862	86,113	88,364	90,615	92,866	27,010	79,361
36	341.5 Transportation Equipment	67,199	68,498	69,797	71,096	72,395	73,694	74,987	76,286	77,585	78,884	80,183	81,482	82,781	15,582	74,990
37	342.5 Stores Equipment	297	301	305	309	313	317	322	326	330	334	338	342	346	49	322
38	343.5 Tools, Shop & Garage Equipment	17,165	17,342	17,519	17,696	17,873	18,050	18,223	18,400	18,577	18,754	18,931	19,108	19,285	2,120	18,225
39	344.5 Laboratory Equipment	4,463	4,634	4,805	4,976	5,147	5,318	5,489	5,660	5,831	6,002	6,173	6,344	6,515	2,052	5,489
40	345.5 Power Operated Equipment	31,185	31,455	31,725	31,995	32,265	32,535	32,802	33,072	33,342	33,612	33,882	34,152	34,422	3,237	32,803
41	346.5 Communication Equipment	8,243	8,390	8,537	8,684	8,831	8,978	9,124	9,271	9,418	9,565	9,712	9,859	10,006	1,763	9,125
42	347.5 Miscellaneous Equipment	1,993	2,037	2,081	2,125	2,169	2,213	2,258	2,302	2,346	2,390	2,434	2,478	2,522	529	2,258
43	348.5 Other Tangible Plant	9,803	9,927	10,051	10,175	10,299	10,423	10,551	10,675	10,799	10,923	11,047	11,171	11,295	1,492	10,549
44	**INTANGIBLE PLANT**	22,711	22,947	23,183	23,419	23,655	23,891	24,128	24,364	24,600	24,836	25,072	25,308	25,544	2,833	24,128
45	**SUPPLY & PUMPING**	174,472	176,456	178,440	180,424	182,408	184,392	186,387	188,371	190,355	192,339	194,323	196,307	198,291	23,819	186,382
46	**WATER TREATMENT PLANT**	41,056	41,645	42,234	42,823	43,412	44,001	44,580	45,169	45,758	46,347	46,936	47,525	48,114	7,058	44,585
47	**TRANSMISSION & DISTRIBUTION**	712,849	720,949	729,049	737,149	745,249	753,349	743,445	751,545	759,645	767,745	775,845	783,945	792,045	79,196	751,755
48	**GENERAL PLANT**	256,460	261,490	266,520	271,550	276,580	281,610	286,205	291,235	296,265	301,295	306,325	311,355	316,385	59,925	286,405
49	**TOTAL WATER ACCUM. DEPR.**	1,207,548	1,223,487	1,239,426	1,255,365	1,271,304	1,287,243	1,284,745	1,300,684	1,316,623	1,332,562	1,348,501	1,364,440	1,380,379	172,831	1,293,254

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

Company: SSU / Orange / University 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	178	178	178	178	178	178	178	178	178	178	178	178	2,136	1,068
4	339.1 Other Plant & Miscellaneous	58	58	58	58	58	59	58	58	58	58	58	58	697	349
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	449	449	449	449	449	454	449	449	449	449	449	449	5,393	2,697
8	305.2 Collecting & Impounding reservoirs	29	29	29	29	29	32	29	29	29	29	29	29	351	176
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	356	356	356	356	356	360	356	356	356	356	356	356	4,276	2,138
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	34	34	34	34	34	28	34	34	34	34	34	34	402	201
14	311.2 Pumping Equipment	1,048	1,048	1,048	1,048	1,048	1,049	1,048	1,048	1,048	1,048	1,048	1,048	12,577	6,289
15	339.2 Other Plant & Miscellaneous	67	67	67	67	67	70	67	67	67	67	67	67	807	404
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	158	158	158	158	158	152	158	158	158	158	158	158	1,890	945
19	320.3 Water Treatment Equipment	404	404	404	404	404	400	404	404	404	404	404	404	4,844	2,422
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	27	27	27	27	27	27	27	27	27	27	27	27	324	162
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	8	8	8	8	8	4	8	8	8	8	8	8	92	46
25	330.4 Distribution Reservoirs	1,165	1,165	1,165	1,165	1,165	(16,838)	1,165	1,165	1,165	1,165	1,165	1,165	(4,023)	(2,704)
26	331.4 Transmission & Distribution	4,049	4,049	4,049	4,049	4,049	4,054	4,049	4,049	4,049	4,049	4,049	4,049	48,593	24,297
27	333.4 Services	811	811	811	811	811	809	811	811	811	811	811	811	9,730	4,865
28	334.4 Meters & Meter Installation	1,539	1,539	1,539	1,539	1,539	1,540	1,539	1,539	1,539	1,539	1,539	1,539	18,469	9,235
29	335.4 Hydrants	366	366	366	366	366	363	366	366	366	366	366	366	4,389	2,194
30	339.4 Other Plant & Miscellaneous	162	162	162	162	162	164	162	162	162	162	162	162	1,946	973
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	205	205	205	205	205	(224)	205	205	205	205	205	205	2,031	999
34	340.5 Office Furniture & Equipment	338	338	338	338	338	342	338	338	338	338	338	338	4,060	2,030
35	340.51 Computer Equipment	2,251	2,251	2,251	2,251	2,251	2,249	2,251	2,251	2,251	2,251	2,251	2,251	27,010	13,505
36	341.5 Transportation Equipment	1,299	1,299	1,299	1,299	1,299	1,293	1,299	1,299	1,299	1,299	1,299	1,299	15,582	7,791
37	342.5 Stores Equipment	4	4	4	4	4	5	4	4	4	4	4	4	49	25
38	343.5 Tools, Shop & Garage Equipment	177	177	177	177	177	173	177	177	177	177	177	177	2,120	1,060
39	344.5 Laboratory Equipment	171	171	171	171	171	171	171	171	171	171	171	171	2,052	1,026
40	345.5 Power Operated Equipment	270	270	270	270	270	267	270	270	270	270	270	270	3,237	1,618
41	346.5 Communication Equipment	147	147	147	147	147	146	147	147	147	147	147	147	1,763	881
42	347.5 Miscellaneous Equipment	44	44	44	44	44	45	44	44	44	44	44	44	529	265
43	348.5 Other Tangible Plant	124	124	124	124	124	128	124	124	124	124	124	124	1,492	746
44	**INTANGIBLE PLANT**	236	236	236	236	236	237	236	236	236	236	236	236	2,833	1,417
45	**SUPPLY & PUMPING**	1,984	1,984	1,984	1,984	1,984	1,995	1,984	1,984	1,984	1,984	1,984	1,984	23,819	11,912
46	**WATER TREATMENT PLANT**	589	589	589	589	589	579	589	589	589	589	589	589	7,058	3,529
47	**TRANSMISSION & DISTRIBUTION**	8,100	8,100	8,100	8,100	8,100	(9,904)	8,100	8,100	8,100	8,100	8,100	8,100	79,196	38,906
48	**GENERAL PLANT**	5,030	5,030	5,030	5,030	5,030	4,595	5,030	5,030	5,030	5,030	5,030	5,030	59,925	29,946
49	**TOTAL NET ADDITIONS**	15,939	15,939	15,939	15,939	15,939	(2,496)	15,939	15,939	15,939	15,939	15,939	15,939	172,831	85,710

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

Company: SSU / Orange / University 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	178	178	178	178	178	178	178	178	178	178	178	178	2,136	1,068
4	339.1 Other Plant & Miscellaneous	58	58	58	58	58	59	58	58	58	58	58	58	697	349
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	449	449	449	449	449	454	449	449	449	449	449	449	5,393	2,697
8	305.2 Collecting & Impounding reservoirs	29	29	29	29	29	32	29	29	29	29	29	29	351	176
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	356	356	356	356	356	360	356	356	356	356	356	356	4,276	2,138
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	34	34	34	34	34	28	34	34	34	34	34	34	402	201
14	311.2 Pumping Equipment	1,048	1,048	1,048	1,048	1,048	1,049	1,048	1,048	1,048	1,048	1,048	1,048	12,577	6,289
15	339.2 Other Plant & Miscellaneous	67	67	67	67	67	70	67	67	67	67	67	67	807	404
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	158	158	158	158	158	152	158	158	158	158	158	158	1,890	945
19	320.3 Water Treatment Equipment	404	404	404	404	404	400	404	404	404	404	404	404	4,844	2,422
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	27	27	27	27	27	27	27	27	27	27	27	27	324	162
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	8	8	8	8	8	4	8	8	8	8	8	8	92	46
25	330.4 Distribution Reservoirs	1,165	1,165	1,165	1,165	1,165	1,162	1,165	1,165	1,165	1,165	1,165	1,165	13,977	6,988
26	331.4 Transmission & Distribution	4,049	4,049	4,049	4,049	4,049	4,054	4,049	4,049	4,049	4,049	4,049	4,048	48,583	24,297
27	333.4 Services	811	811	811	811	811	809	811	811	811	811	811	811	9,730	4,865
28	334.4 Meters & Meter Installation	1,539	1,539	1,539	1,539	1,539	1,540	1,539	1,539	1,539	1,539	1,539	1,539	18,469	9,235
29	335.4 Hydrants	366	366	366	366	366	363	366	366	366	366	366	366	4,389	2,194
30	339.4 Other Plant & Miscellaneous	162	162	162	162	162	164	162	162	162	162	162	162	1,946	973
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	205	205	205	205	205	207	205	205	205	205	205	205	2,462	1,231
34	340.5 Office Furniture & Equipment	338	338	338	338	338	342	338	338	338	338	338	338	4,060	2,030
35	340.51 Computer Equipment	2,251	2,251	2,251	2,251	2,251	2,249	2,251	2,251	2,251	2,251	2,251	2,251	27,010	13,505
36	341.5 Transportation Equipment	1,299	1,299	1,299	1,299	1,299	1,293	1,299	1,299	1,299	1,299	1,299	1,299	15,582	7,791
37	342.5 Stores Equipment	4	4	4	4	4	5	4	4	4	4	4	4	49	25
38	343.5 Tools, Shop & Garage Equipment	177	177	177	177	177	173	177	177	177	177	177	177	2,120	1,060
39	344.5 Laboratory Equipment	171	171	171	171	171	171	171	171	171	171	171	171	2,052	1,026
40	345.5 Power Operated Equipment	270	270	270	270	270	267	270	270	270	270	270	270	3,237	1,618
41	346.5 Communication Equipment	147	147	147	147	147	146	147	147	147	147	147	147	1,763	881
42	347.5 Miscellaneous Equipment	44	44	44	44	44	45	44	44	44	44	44	44	529	265
43	348.5 Other Tangible Plant	124	124	124	124	124	128	124	124	124	124	124	124	1,492	746
44	**INTANGIBLE PLANT**	236	236	236	236	236	237	236	236	236	236	236	236	2,833	1,417
45	**SUPPLY & PUMPING**	1,984	1,984	1,984	1,984	1,984	1,985	1,984	1,984	1,984	1,984	1,984	1,984	23,819	11,912
46	**WATER TREATMENT PLANT**	589	589	589	589	589	579	589	589	589	589	589	589	7,058	3,529
47	**TRANSMISSION & DISTRIBUTION**	8,100	8,100	8,100	8,100	8,100	8,096	8,100	8,100	8,100	8,100	8,100	8,100	97,196	48,598
48	**GENERAL PLANT**	5,030	5,030	5,030	5,030	5,030	5,026	5,030	5,030	5,030	5,030	5,030	5,030	60,356	30,178
49	**TOTAL GROSS ADDITIONS**	15,939	15,939	15,939	15,939	15,939	15,933	15,939	15,939	15,939	15,939	15,939	15,939	191,262	95,634

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

Company: SSU / Orange / University 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	18,000	0	0	0	0	0	0	18,000	9,692
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	431	0	0	0	0	0	0	431	232
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	18,000	0	0	0	0	0	0	18,000	9,692
48	GENERAL PLANT	0	0	0	0	0	431	0	0	0	0	0	0	431	232
49	TOTAL RETIREMENTS	0	0	0	0	0	18,431	0	0	0	0	0	0	18,431	9,924

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

Company: SSU / Orange / University 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 / Orange / University 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	18,002	0.00%	0
4	339.1 Other Plant & Miscellaneous	6,126	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	57,849	0.00%	0
8	305.2 Collecting & Impounding reservoirs	1,979	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	40,981	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	88	0.00%	0
13	310.2 Power Generation Equipment	(1,501)	0.00%	0
14	311.2 Pumping Equipment	74,884	0.00%	0
15	339.2 Other Plant & Miscellaneous	12,104	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	15,323	0.00%	0
19	320.3 Water Treatment Equipment	29,100	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	162	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	570	0.00%	0
25	330.4 Distribution Reservoirs	101,747	0.00%	0
26	331.4 Transmission & Distribution	442,428	0.00%	0
27	333.4 Services	75,998	0.00%	0
28	334.4 Meters & Meter Installation	90,429	0.00%	0
29	335.4 Hydrants	34,526	0.00%	0
30	339.4 Other Plant & Miscellaneous	6,057	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	23,200	0.00%	0
34	340.5 Office Furniture & Equipment	30,084	0.00%	0
35	340.51 Computer Equipment	79,361	0.00%	0
36	341.5 Transportation Equipment	74,990	0.00%	0
37	342.5 Stores Equipment	322	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	18,225	0.00%	0
39	344.5 Laboratory Equipment	5,489	0.00%	0
40	345.5 Power Operated Equipment	32,803	0.00%	0
41	346.5 Communication Equipment	9,125	0.00%	0
42	347.5 Miscellaneous Equipment	2,258	0.00%	0
43	348.5 Other Tangible Plant	10,549	0.00%	0
44	**INTANGIBLE PLANT**	24,128	0.00%	0
45	**SUPPLY & PUMPING**	186,382	0.00%	0
46	**WATER TREATMENT PLANT**	44,585	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	751,755	0.00%	0
48	**GENERAL PLANT**	286,405	0.00%	0
49	**TOTAL**	1,293,254	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 / Orange / University 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.	(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 / Orange / University 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 2 of 2
Preparer: Kimbell

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**	3,310,474
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	117,723
12	1992 Retirements	800
13	1992 Adjustments	0
14	1992 Net Additions	116,923
15	**12/31/92 Balance**	3,427,397
16		
17		
18	1993 Additions	72,420
19	1993 Retirements	160
20	1993 Adjustments	0
21	1993 Net Additions	72,260
22	**12/31/93 Balance**	3,499,657
23		
24		
25	1994 Additions	18,731
26	1994 Retirements	450
27	1994 Adjustments	0
28	1994 Net Additions	18,281
29	**12/31/94 Balance**	3,517,938
30		
31		
32	1995 Additions	59,625
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	59,625
36	**12/31/95 Balance**	3,577,563
37		
38		
39	1996 Additions	57,150
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross Up Refunds	3,271
42	1996 Net Additions	60,421
43	**12/31/96 Balance**	3,637,984

(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 / University 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	0	0	0	3,271	3,271	0	3,271	3,271	0.00%	0
2	Line/Main Extensions	609,750	0	609,750	0	609,750	609,750	0	609,750	0.00%	0
3	Meter Installation Fees	2,197,525	19,050	2,216,575	0	2,216,575	2,207,050	0	2,207,050	0.00%	0
4	Contributed Lines	371,064	0	371,064	0	371,064	371,064	0	371,064	0.00%	0
5	Cont. Prpty Other than Lines	337,980	0	337,980	0	337,980	337,980	0	337,980	0.00%	0
6	Service Installation Fees	61,245	38,100	99,345	0	99,345	80,295	0	80,295	0.00%	0
7	**TOTAL WATER CIAC**	3,577,564	57,150	3,634,714	3,271	3,637,985	3,606,139	3,271	3,609,410	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 / University 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)

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	609,750	609,750	609,750	609,750	609,750	609,750	609,750	609,750	609,750	609,750	609,750	609,750	609,750	0	609,750
3	Meter Installation Fees	2,197,525	2,199,113	2,200,700	2,202,288	2,203,875	2,205,463	2,207,050	2,208,638	2,210,225	2,211,813	2,213,400	2,214,988	2,216,575	19,050	2,207,050
4	Contributed Lines	371,064	371,064	371,064	371,064	371,064	371,064	371,064	371,064	371,064	371,064	371,064	371,064	371,064	0	371,064
5	Cont. Prpty Other than Lines	337,980	337,980	337,980	337,980	337,980	337,980	337,980	337,980	337,980	337,980	337,980	337,980	337,980	0	337,980
6	Service Installation Fees	61,245	64,420	67,595	70,770	73,945	77,120	80,295	83,470	86,645	89,820	92,995	96,170	99,345	38,100	80,295
7	**TOTAL WATER CIAC**	3,577,564	3,582,327	3,587,089	3,591,852	3,596,614	3,601,377	3,606,139	3,610,902	3,615,664	3,620,427	3,625,189	3,629,952	3,634,714	57,150	3,606,139

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 / University 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	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588	19,050	9,525
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	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	38,100	19,050
7	TOTAL NET ADDITIONS	4,763	4,763	4,763	4,763	4,763	4,763	4,763	4,763	4,763	4,763	4,763	4,763	57,150	28,575

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 / University 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	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,588	19,050	9,525
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	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	38,100	19,050
7	**TOTAL GROSS ADDITIONS**	4,763	4,763	4,763	4,763	4,763	4,763	4,763	4,763	4,763	4,763	4,763	4,763	57,150	28,575

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 / University 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

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 / University 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	3,271	0	0	0	0	0	0	0	0	0	0	0	3,271	3,271
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**	3,271	0	0	0	0	0	0	0	0	0	0	0	3,271	3,271
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 / University 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.

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 / University 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**	460,810
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	84,223
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	84,223
15	**12/31/92 Balance**	545,033
16		
17		
18	1993 Additions	86,588
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	86,588
22	**12/31/93 Balance**	631,621
23		
24		
25	1994 Additions	141,579
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	141,579
29	**12/31/94 Balance**	773,200
30		
31		
32	1995 Additions	143,165
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	143,165
36	**12/31/95 Balance**	916,365
37		
38		
39	1996 Additions	145,489
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	145,489
43	**12/31/96 Balance**	1,061,854

(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 / University 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	0	113	113	0	113	57	0	57	0.00%	0
2	Line/Main Extensions	176,439	14,390	190,829	0	190,829	183,634	0	183,634	0.00%	0
3	Meter Installation Fees	634,047	110,353	744,400	0	744,400	689,224	0	689,224	0.00%	0
4	Contributed Lines	38,065	8,757	46,822	0	46,822	42,443	0	42,443	0.00%	0
5	Cont. Prpty Other than Lines	65,027	9,869	74,896	0	74,896	69,962	0	69,962	0.00%	0
6	Service Installation Fees	2,787	2,007	4,794	0	4,794	3,791	0	3,791	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	916,365	145,489	1,061,854	0	1,061,854	989,111	0	989,111	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 / University 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	0	9	18	27	36	45	59	68	77	86	95	104	113	113	57
2	Line/Main Extensions	176,439	177,638	178,837	180,036	181,235	182,434	183,635	184,834	186,033	187,232	188,431	189,630	190,829	14,390	183,634
3	Meter Installation Fees	634,047	643,243	652,439	661,635	670,831	680,027	689,224	698,420	707,616	716,812	726,008	735,204	744,400	110,353	689,224
4	Contributed Lines	38,065	38,795	39,525	40,255	40,985	41,715	42,442	43,172	43,902	44,632	45,362	46,092	46,822	8,757	42,443
5	Cont. Prpty Other than Lines	65,027	65,849	66,671	67,493	68,315	69,137	69,964	70,786	71,608	72,430	73,252	74,074	74,896	9,869	69,962
6	Service Installation Fees	2,787	2,954	3,121	3,288	3,455	3,622	3,792	3,959	4,126	4,293	4,460	4,627	4,794	2,007	3,791
7	TOTAL ACC. AMORT. CIAC	916,365	928,488	940,611	952,734	964,857	976,980	989,116	1,001,239	1,013,362	1,025,485	1,037,608	1,049,731	1,061,854	145,489	989,111

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 / University 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	9	9	9	9	9	14	9	9	9	9	9	9	113	57
2	Line/Main Extensions	1,199	1,199	1,199	1,199	1,199	1,201	1,199	1,199	1,199	1,199	1,199	1,199	14,390	7,195
3	Meter Installation Fees	9,196	9,196	9,196	9,196	9,196	9,197	9,196	9,196	9,196	9,196	9,196	9,196	110,353	55,177
4	Contributed Lines	730	730	730	730	730	727	730	730	730	730	730	730	8,757	4,378
5	Cont. Prpty Other than Lines	822	822	822	822	822	827	822	822	822	822	822	822	9,869	4,935
6	Service Installation Fees	167	167	167	167	167	170	167	167	167	167	167	167	2,007	1,004
7	TOTAL NET ADDITIONS	12,123	12,123	12,123	12,123	12,123	12,136	12,123	12,123	12,123	12,123	12,123	12,123	145,489	72,746

503

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 / University 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)
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	9	9	9	9	9	14	9	9	9	9	9	9	113	57
2	Line/Main Extensions	1,199	1,199	1,199	1,199	1,199	1,201	1,199	1,199	1,199	1,199	1,199	1,199	14,390	7,195
3	Meter Installation Fees	9,196	9,196	9,196	9,196	9,196	9,197	9,196	9,196	9,196	9,196	9,196	9,196	110,353	55,177
4	Contributed Lines	730	730	730	730	730	727	730	730	730	730	730	730	8,757	4,378
5	Cont. Prpty Other than Lines	822	822	822	822	822	827	822	822	822	822	822	822	9,869	4,935
6	Service Installation Fees	167	167	167	167	167	170	167	167	167	167	167	167	2,007	1,004
7	**TOTAL GROSS ADDITIONS**	12,123	12,123	12,123	12,123	12,123	12,136	12,123	12,123	12,123	12,123	12,123	12,123	145,489	72,746

Note: May not cross foot due to rounding.

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

Company: SSU / Orange / University 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

505

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 / University 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

506

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						Capital Structure
33	Class of Capital	Per Book Balance	Non-Utility Adjustments	Non-Juris. Adjustments	Other Adjustments	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	PROPOSED ANNUAL	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	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	PROPOSED ANNUAL	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 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%
Woolens	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	PROPOSED ANNUAL	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 / Orange / University 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: Vierma

	(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	4,474,108	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
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)	(407,346)	(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	206,966	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	4,048,577
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	844,928	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	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Gross-up	(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	1,784,591	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	11,323,876	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	4,570,486	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	362,682,230	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,467	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	285,763,418	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	293,236	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	287,267,906	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	4,169,982	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	3,965,881
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	4,394,866	4,516,283	4,551,988	4,561,516	4,485,728	4,396,965	4,548,529	4,456,554	4,636,059	4,618,754	4,483,386
34	Other Accounts Receivable	361,585	361,845	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)	(399,855)	(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	(1,369)	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	8,909,583	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	1,785,898
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	4,918,882
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	326,684,560	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

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	2,076,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(86,513)	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	5,537,803
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	1,897,963	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	7,168,270	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)	(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	115,587,345	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	325,796,359	324,969,225	326,684,580	329,061,472	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 ' due to rounding.

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

Company: SSU / Orange / University 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*	(43,018)		12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	11,610	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	(43,018)		12/31/91 Adjusted Balance	11,610	
4				1992 Amortization Expense	860	
5	12/31/92 BALANCE	(43,018)		12/31/92 BALANCE	12,470	
6				1993 Amortization Expense	860	
7	12/31/93 BALANCE	(43,018)		12/31/93 BALANCE	13,330	
8				1994 Amortization Expense	860	
9	12/31/94 BALANCE	(43,018)		12/31/94 BALANCE	14,190	
10				1995 Amortization Expense	860	
11	12/31/95 BALANCE	(43,018)		12/31/95 BALANCE	15,050	
12				1996 Amortization Expense	860	
13	**12/31/96 BALANCE**	(43,018)	(43,018)	**12/31/96 BALANCE**	15,910	15,480

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	(43,018)	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	15,480	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 / University 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)

MARCO ISLAND RAW WATER SUPPLY

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

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

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Orange / University 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	820,303	0	820,303	527,972	1,348,275	64.36%	B-4(W),B-3(W)
3	Other Revenue	29,325	0	29,325	0	29,325		B-4(W)
4	TOTAL OPERATING REVENUES	849,628	0	849,628	527,972	1,377,600		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	627,088	9,527	636,615	0	636,615		B-5(W)
7	Depreciation net of CIAC Amort	45,773	0	45,773	0	45,773		B-13(W)
8	Amortization	(860)	0	(860)	0	(860)		B-18(W),A-21(W)
9	Taxes Other Than Income	66,886	1,139	68,025	23,759 (A)	91,784		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	4,725	(4,048)	678	194,500 (B)	195,178		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	743,613	6,618	750,231	218,259	968,490		
12	NET OPERATING INCOME	106,015	(6,618)	99,397	309,713	409,110		
13	RATE BASE	1,425,413	(3,271)	1,422,142		1,422,142		A-1(W)
14	RATE OF RETURN	7.44%		6.99%		28.77%		D-1(W)

Notes:

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

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Orange / University 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	820,303	0	820,303	80,675		900,978	9.83%	B-4(W),B-3(W)
3	Other Revenue	29,325	0	29,325	0		29,325		B-4(W)
4	**TOTAL OPERATING REVENUES**	849,628	0	849,628	80,675		930,303		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	627,088	9,527	636,615	0		636,615		B-5(W)
7	Depreciation net of CIAC Amort	45,773	0	45,773	0		45,773		B-13(W)
8	Amortization	(860)	0	(860)	0		(860)		B-18(W), A-21(W)
9	Taxes Other Than Income	66,886	1,139	68,025	3,630	(A)	71,655		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	4,725	(4,048)	678	29,720	(B)	30,398		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	743,613	6,618	750,231	33,350		783,581		
12	**NET OPERATING INCOME**	106,015	(6,618)	99,397	47,325		146,722		
13	**RATE BASE**	1,425,413	(3,271)	1,422,142			1,422,142		A-1(W)
14	**RATE OF RETURN**	7.44%		6.99%			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 / Orange / University 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%	58.30%	D-1(W)	
3	Rate of Return (%)	10.32%	28.77%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	1,422,142	1,422,142	A-1(W)	
6	Required / Requested Income (L3 x L5)	146,722	409,110		
7	Adjusted Income Under Present Rates	99,397	99,397	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	47,325	309,713		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	77,045	504,213		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	80,675	527,972		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	77,045	504,213		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	29,720	194,500		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	3,630	23,759		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	47,325	309,713		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 / Orange / University 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. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	9,584	
11			
12	3. Conservation Program Expenses	6,692	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	809	
15			
16	5. Conservation Elasticity Adjustment	(17,131)	
17			
18	6. Hewitt Study Expenses	9,571	
19			
20	7.	0	
21			
22		9,527	
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.	1,139	
37			
38	2.	0	
39			
40	3.	0	
41			
42	4.	0	
43			
44		1,139	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(4,048)	
47			
48	2.	0	
49			
50		(4,048)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	6,618	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Orange / University 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	639,288	0	639,288
4	461.2 Metered - Commercial	175,532	0	175,532
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	2,336	0	2,336
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	817,156	0	817,156
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	3,147	0	3,147
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	3,147	0	3,147
18	**TOTAL WATER SALES**	820,303	0	820,303
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	29,325	0	29,325
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**	29,325	0	29,325
26	**TOTAL PRESENT WATER OPERATING REVENUES**	849,628	0	849,628

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 / University 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	200,869	14,243	215,112	74,603	3,555	78,158	34,833	3,604	38,437	91,433	7,084	98,517
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	50,197	1,167	51,364	18,643	0	18,643	8,705	486	9,191	22,849	681	23,531
4	610 Purchased Water	160,000	(12,730)	147,270	160,000	(12,730)	147,270	0	0	0	0	0	0
5	615 Purchased Power	45,652	(3,293)	42,359	44,000	(3,501)	40,499	114	0	114	1,538	208	1,746
6	616 Fuel for Power Production	1,074	0	1,074	1,074	0	1,074	0	0	0	0	0	0
7	618 Chemicals	11,316	(900)	10,416	11,316	(900)	10,416	0	0	0	0	0	0
8	620 Materials & Supplies	38,791	1,092	39,883	32,749	0	32,749	1,852	193	2,045	4,190	899	5,089
9	631 Contractual Services - Eng.	701	0	701	0	0	0	0	0	0	701	0	701
10	632 Contractual Services - Acct.	3,724	0	3,724	0	0	0	0	0	0	3,724	0	3,724
11	633 Contractual Services - Legal	2,244	0	2,244	0	0	0	0	0	0	2,244	0	2,244
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	10,991	3,310	14,301	5,204	611	5,815	0	0	0	5,787	2,699	8,486
14	641 Rental of Real Building/Real Property	3,329	521	3,851	0	0	0	0	0	0	3,329	521	3,851
15	642 Rental of Equipment	1,043	91	1,134	891	0	891	0	0	0	152	91	243
16	650 Transportation Expense	16,504	244	16,748	13,565	0	13,565	1,310	164	1,474	1,628	80	1,708
17	656 Insurance - Vehicle	2,553	0	2,553	0	0	0	0	0	0	2,553	0	2,553
18	657 Insurance - General Liability	5,247	1,089	6,336	0	0	0	0	0	0	5,247	1,089	6,336
19	658 Insurance - Workman's Comp (2)	3,435	53	3,488	1,276	0	1,276	596	33	629	1,564	19	1,583
20	659 Insurance - Other	521	0	521	0	0	0	0	0	0	521	0	521
21	660 Advertising Expense	568	512	1,081	0	0	0	0	0	0	568	512	1,081
22	666 Reg. Comm. Exp. - Rate Case Amort.	15,413	0	15,413	0	0	0	0	0	0	15,413	0	15,413
23	667 Reg. Comm. Exp. - Other	1,238	0	1,238	0	0	0	0	0	0	1,238	0	1,238
24	670 Bad Debt Expense	4,559	493	5,052	0	0	0	4,559	493	5,052	0	0	0
25	675 Miscellaneous Expenses	47,120	3,634	50,755	9,853	0	9,853	11,435	660	12,095	25,833	2,974	28,807
26	**TOTAL WATER O & M EXPENSES**	627,088	9,527	636,615	373,174	(12,965)	360,209	63,403	5,633	69,037	190,511	16,858	207,369

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 / University 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	16,729	15,462	17,730	17,027	17,157	16,941	16,785	16,774	16,403	16,906	16,310	16,648	200,869	14,243	215,112
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)	4,180	3,864	4,431	4,255	4,267	4,233	4,194	4,192	4,099	4,225	4,076	4,160	50,197	1,167	51,364
4	610.1-.8 Purchased Water	13,337	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	160,000	(12,730)	147,270
5	615.1-.8 Purchased Power	3,810	3,796	3,807	3,807	3,805	3,803	3,805	3,805	3,803	3,806	3,801	3,803	45,652	(3,293)	42,359
6	616.1-.8 Fuel for Power Production	0	178	0	179	0	178	0	179	0	178	0	179	1,074	0	1,074
7	618.1-.8 Chemicals	848	1,038	848	1,038	848	1,038	848	1,038	848	1,038	848	1,038	11,316	(900)	10,416
8	620.1-.8 Materials & Supplies	3,703	2,612	4,109	3,067	3,663	2,659	3,636	2,630	3,528	2,841	3,622	2,624	38,791	1,092	39,883
9	631.1-.8 Contractual Services - Eng.	58	55	60	60	59	58	59	59	58	59	57	58	701	0	701
10	632.1-.8 Contractual Services - Acct.	306	294	319	318	314	310	312	313	309	315	304	309	3,724	0	3,724
11	633.1-.8 Contractual Services - Legal	184	177	192	192	189	187	188	189	186	190	183	186	2,244	0	2,244
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	885	884	836	911	895	873	955	954	950	964	941	953	10,991	3,310	14,301
14	641.1-.8 Rental of Real Building/Real Property	274	263	285	285	280	277	279	280	276	282	272	276	3,329	521	3,850
15	642.1-.8 Rental of Equipment	97	86	90	87	87	87	85	85	85	85	85	85	1,043	91	1,134
16	650.1-.8 Transportation Expense	1,383	1,358	1,380	1,379	1,377	1,374	1,378	1,377	1,373	1,380	1,371	1,375	16,504	244	16,748
17	656.1-.8 Insurance - Vehicle	210	201	219	218	215	212	214	214	212	216	209	212	2,553	0	2,553
18	657.1-.8 Insurance - General Liability	431	414	449	448	442	436	440	441	435	445	429	436	5,247	1,089	6,336
19	658.1-.8 Insurance - Workman's Comp (2)	286	264	303	291	293	290	287	287	280	289	279	285	3,435	53	3,488
20	659.1-.8 Insurance - Other	43	41	45	45	44	43	44	44	43	44	43	43	521	0	521
21	660.1-.8 Advertising Expense	47	45	49	49	48	47	48	48	47	48	46	47	568	512	1,080
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	1,267	1,216	1,320	1,317	1,296	1,262	1,293	1,295	1,279	1,307	1,260	1,279	15,413	0	15,413
23	667.1-.8 Reg. Comm. Exp. - Other	102	98	106	106	104	103	104	104	103	105	101	103	1,238	0	1,238
24	670.1-.8 Bad Debt Expense	361	348	386	383	384	379	389	385	375	390	376	384	4,559	493	5,052
25	675.1-.8 Miscellaneous Expenses	4,032	3,748	4,312	4,042	4,042	4,056	3,840	3,838	3,778	3,883	3,755	3,795	47,120	3,634	50,754
26	TOTAL WATER O & M EXPENSES	52,592	49,773	54,610	52,835	53,163	52,199	52,517	51,863	51,901	52,322	51,702	51,612	627,089	9,527	636,616

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 / University 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)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	6,305	5,595	6,952	6,288	6,526	6,445	6,138	6,149	5,950	6,174	5,962	6,120	74,603	3,555	78,158
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)	1,576	1,398	1,737	1,571	1,631	1,610	1,534	1,537	1,487	1,543	1,490	1,530	18,643	0	18,643
4	610.1-.6 Purchased Water	13,337	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	160,000	(12,730)	147,270
5	615.1-.6 Purchased Power	3,674	3,666	3,666	3,666	3,666	3,666	3,666	3,666	3,666	3,666	3,666	3,666	44,000	(3,501)	40,499
6	616.1-.6 Fuel for Power Production	0	178	0	179	0	178	0	179	0	178	0	179	1,074	0	1,074
7	618.1-.6 Chemicals	848	1,038	848	1,038	848	1,038	848	1,038	848	1,038	848	1,038	11,316	(900)	10,416
8	620.1-.6 Materials & Supplies	3,204	2,140	3,594	2,553	3,155	2,157	3,126	2,122	3,126	2,327	3,127	2,120	32,749	0	32,749
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	409	427	340	416	406	391	470	468	470	464	468	472	5,204	611	5,815
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	85	74	77	74	74	75	72	72	72	72	72	72	891	0	891
16	650.1-.6 Transportation Expense	1,140	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	13,565	0	13,565
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)	108	96	119	108	112	110	105	105	102	106	102	105	1,276	0	1,276
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	954	838	1,132	875	904	958	696	702	693	715	699	686	9,853	0	9,853
26	TOTAL WATER DIRECT O & M EXPENSES	31,639	29,912	32,927	31,232	31,785	31,092	31,117	30,500	30,877	30,746	30,897	30,451	373,174	(12,965)	360,209

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 / University 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	2,910	2,656	2,947	2,924	2,932	2,893	2,974	2,942	2,867	2,978	2,873	2,937	34,833	3,604	38,437
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)	727	664	736	731	733	723	743	735	717	744	718	734	8,705	486	9,191
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	10	9	10	10	10	9	10	10	9	10	9	10	114	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	155	141	157	155	156	154	158	156	152	158	153	156	1,852	193	2,045
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	109	100	111	110	110	109	112	111	108	112	108	110	1,310	164	1,474
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)	50	45	50	50	50	49	51	50	49	51	49	50	596	33	629
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	381	348	386	383	384	379	389	385	375	390	376	384	4,559	493	5,052
25	675.7	Miscellaneous Expenses	955	872	967	960	963	950	976	966	941	978	943	964	11,435	660	12,095
26		**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	5,296	4,834	5,363	5,322	5,338	5,266	5,413	5,356	5,219	5,421	5,230	5,346	63,403	5,633	69,037

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.

525

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 / University 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)
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Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	7,514	7,212	7,832	7,815	7,698	7,603	7,673	7,683	7,585	7,753	7,475	7,590	91,433	7,084	98,517
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	1,878	1,802	1,957	1,953	1,924	1,900	1,917	1,920	1,895	1,937	1,868	1,897	22,849	681	23,531
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	126	121	132	131	129	128	129	129	128	130	126	128	1,538	208	1,746
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	344	330	359	358	353	348	352	352	348	355	343	348	4,190	899	5,089
9	631.8	Contractual Services - Eng.	58	55	60	60	59	58	59	59	58	59	57	58	701	0	701
10	632.8	Contractual Services - Acct.	306	294	319	318	314	310	312	313	309	316	304	309	3,724	0	3,724
11	633.8	Contractual Services - Legal	184	177	192	192	189	187	188	189	186	190	183	186	2,244	0	2,244
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	476	456	496	495	487	481	486	486	480	491	473	480	5,787	2,699	8,486
14	641.8	Rental of Real Building/Real Property	274	263	285	285	280	277	279	280	276	282	272	276	3,329	521	3,851
15	642.8	Rental of Equipment	13	12	13	13	13	13	13	13	13	13	12	13	152	91	243
16	650.8	Transportation Expense	134	128	139	139	137	135	137	137	135	138	133	135	1,628	80	1,708
17	656.8	Insurance - Vehicle	210	201	219	218	215	212	214	214	212	216	209	212	2,553	0	2,553
18	657.8	Insurance - General Liability	431	414	449	448	442	436	440	441	435	445	429	436	5,247	1,089	6,336
19	658.8	Insurance - Workman's Comp (2)	128	123	134	134	132	130	131	131	130	133	128	130	1,564	19	1,583
20	659.8	Insurance - Other	43	41	45	45	44	43	44	44	43	44	43	43	521	0	521
21	660.8	Advertising Expense	47	45	49	49	48	47	48	48	47	48	46	47	568	512	1,081
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	1,267	1,216	1,320	1,317	1,298	1,282	1,293	1,295	1,279	1,307	1,260	1,279	15,413	0	15,413
23	667.8	Reg. Comm. Exp. - Other	102	98	106	106	104	103	104	104	103	105	101	103	1,238	0	1,238
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	2,123	2,038	2,213	2,208	2,175	2,148	2,168	2,171	2,143	2,190	2,112	2,144	25,833	2,974	28,807
26		**TOTAL WATER ALLOCATED A & G EXPENSES**	15,657	15,026	16,319	16,282	16,040	15,842	15,988	16,008	15,804	16,154	15,575	15,815	190,511	16,858	207,369

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 / University 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	202,103	11,863	(13,098)	200,869	0	3,079	1,593	0	0	9,571	14,243	215,112
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)	50,189	8	0	50,197	0	769	398	0	0	0	1,167	51,364
4	610.1-.8 Purchased Water	160,000	0	0	160,000	0	0	0	0	(12,730)	0	(12,730)	147,270
5	615.1-.8 Purchased Power	45,823	0	(171)	45,652	0	208	0	0	(3,501)	0	(3,293)	42,359
6	616.1-.8 Fuel for Power Production	1,053	21	0	1,074	0	0	0	0	0	0	0	1,074
7	618.1-.8 Chemicals	11,100	216	(0)	11,316	0	0	0	0	(900)	0	(900)	10,416
8	620.1-.8 Materials & Supplies	38,664	754	(627)	38,791	0	375	518	198	0	0	1,092	39,883
9	631.1-.8 Contractual Services - Eng.	759	15	(73)	701	0	0	0	0	0	0	0	701
10	632.1-.8 Contractual Services - Acct.	4,031	79	(386)	3,724	0	0	0	0	0	0	0	3,724
11	633.1-.8 Contractual Services - Legal	2,429	47	(233)	2,244	0	0	0	0	0	0	0	2,244
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	11,369	222	(600)	10,991	0	958	1,740	611	0	0	3,310	14,301
14	641.1-.8 Rental of Real Building/Real Property	3,604	70	(345)	3,329	0	521	0	0	0	0	521	3,851
15	642.1-.8 Rental of Equipment	1,038	20	(15)	1,043	0	77	13	0	0	0	91	1,134
16	650.1-.8 Transportation Expense	16,487	322	(305)	16,504	0	244	0	0	0	0	244	16,748
17	656.1-.8 Insurance - Vehicle	2,764	54	(265)	2,553	0	0	0	0	0	0	0	2,553
18	657.1-.8 Insurance - General Liability	5,681	111	(544)	5,247	0	1,089	0	0	0	0	1,089	6,336
19	658.1-.8 Insurance - Workman's Comp (2)	3,616	(180)	0	3,435	0	53	0	0	0	0	53	3,488
20	659.1-.8 Insurance - Other	564	11	(54)	521	0	0	0	0	0	0	0	521
21	660.1-.8 Advertising Expense	615	12	(59)	568	0	0	512	0	0	0	512	1,081
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	10,199	0	5,213	15,413	0	0	0	0	0	0	0	15,413
23	667.1-.8 Reg. Comm. Exp. - Other	1,368	0	(131)	1,238	0	0	0	0	0	0	0	1,238
24	670.1-.8 Bad Debt Expense	4,936	0	(377)	4,559	0	493	0	0	0	0	493	5,052
25	675.1-.8 Miscellaneous Expenses	50,011	975	(3,866)	47,120	0	1,717	1,918	0	0	0	3,634	50,755
26	**TOTAL WATER O & M EXPENSES**	628,404	14,619	(15,935)	627,088	0	9,584	6,692	809	(17,131)	9,571	9,527	636,615

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 / University 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

(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	70,467	4,136	(0)	74,603	0	0	0	0	0	3,555	3,555	78,158
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)	17,499	1,144	0	18,643	0	0	0	0	0	0	0	18,643
4	610.1-.6 Purchased Water	160,000	0	0	160,000	0	0	0	0	(12,730)	0	(12,730)	147,270
5	615.1-.6 Purchased Power	44,000	0	0	44,000	0	0	0	0	(3,501)	0	(3,501)	40,499
6	616.1-.6 Fuel for Power Production	1,053	21	0	1,074	0	0	0	0	0	0	0	1,074
7	618.1-.6 Chemicals	11,100	216	(0)	11,316	0	0	0	0	(900)	0	(900)	10,416
8	620.1-.6 Materials & Supplies	32,123	626	(0)	32,749	0	0	0	0	0	0	0	32,749
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	5,104	100	0	5,204	0	0	0	611	0	0	611	5,815
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	874	17	0	891	0	0	0	0	0	0	0	891
16	650.1-.6 Transportation Expense	13,306	259	(0)	13,565	0	0	0	0	0	0	0	13,565
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)	1,261	15	0	1,276	0	0	0	0	0	0	0	1,276
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	9,664	188	0	9,853	0	0	0	0	0	0	0	9,853
26	**TOTAL WATER DIRECT O & M EXPENSES**	366,451	6,723	(0)	373,174	0	0	0	611	(17,131)	3,555	(12,965)	360,209

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 / University 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	36,314	2,132	(3,613)	34,833	0	1,945	0	0	0	1,660	3,604	38,437
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)	9,018	(313)	0	8,705	0	486	0	0	0	0	486	9,191
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	126	0	(12)	114	0	0	0	0	0	0	0	114
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	2,005	39	(192)	1,852	0	193	0	0	0	0	193	2,045
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	1,419	28	(136)	1,310	0	164	0	0	0	0	164	1,474
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)	650	(54)	0	596	0	33	0	0	0	0	33	629
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	4,936	0	(377)	4,559	0	493	0	0	0	0	493	5,052
25	675.7	Miscellaneous Expenses	12,379	241	(1,186)	11,435	0	660	0	0	0	0	660	12,095
26		TOTAL WATER O & M EXPENSES	66,847	2,073	(5,516)	63,403	0	3,973	0	0	0	1,660	5,633	69,037

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 / University 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. 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	95,322	5,595	(9,484)	91,433	0	1,134	1,593	0	0	4,357	7,084	98,517
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	23,671	(822)	0	22,849	0	283	398	0	0	0	681	23,531
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	1,697	0	(159)	1,538	0	208	0	0	0	0	208	1,746
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	4,536	88	(435)	4,190	0	183	518	198	0	0	899	5,089
9	631.8	Contractual Services - Eng.	759	15	(73)	701	0	0	0	0	0	0	0	701
10	632.8	Contractual Services - Acct.	4,031	79	(386)	3,724	0	0	0	0	0	0	0	3,724
11	633.8	Contractual Services - Legal	2,429	47	(233)	2,244	0	0	0	0	0	0	0	2,244
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	6,265	122	(600)	5,787	0	958	1,740	0	0	0	2,699	8,486
14	641.8	Rental of Real Building/Real Property	3,604	70	(345)	3,329	0	521	0	0	0	0	521	3,851
15	642.8	Rental of Equipment	165	3	(16)	152	0	77	13	0	0	0	91	243
16	650.8	Transportation Expense	1,763	34	(169)	1,628	0	80	0	0	0	0	80	1,708
17	656.8	Insurance - Vehicle	2,764	54	(265)	2,553	0	0	0	0	0	0	0	2,553
18	657.8	Insurance - General Liability	5,681	111	(544)	5,247	0	1,089	0	0	0	0	1,089	6,336
19	658.8	Insurance - Workman's Comp (2)	1,705	(142)	0	1,564	0	19	0	0	0	0	19	1,583
20	659.8	Insurance - Other	564	11	(54)	521	0	0	0	0	0	0	0	521
21	660.8	Advertising Expense	615	12	(59)	568	0	0	512	0	0	0	512	1,081
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	10,199	0	5,213	15,413	0	0	0	0	0	0	0	15,413
23	667.8	Reg. Comm. Exp. - Other	1,368	0	(131)	1,238	0	0	0	0	0	0	0	1,238
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	27,967	545	(2,680)	25,833	0	1,056	1,918	0	0	0	2,974	28,807
26		**TOTAL WATER O & M EXPENSES**	195,106	5,824	(10,419)	190,511	0	5,611	6,692	198	0	4,357	16,858	207,369

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 / University 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.	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	202,103	215,112	13,009	6.44%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	50,188	51,364	1,176	2.34%
4	610.1-.8	Purchased Water	160,000	147,270	(12,730)	(7.96%)
5	615.1-.8	Purchased Power	45,823	42,359	(3,464)	(7.56%)
6	616.1-.8	Fuel for Power Production	1,053	1,074	21	1.99%
7	618.1-.8	Chemicals	11,100	10,416	(684)	(6.16%)
8	620.1-.8	Materials & Supplies	38,664	39,883	1,218	3.15%
9	631.1-.8	Contractual Services - Eng.	759	701	(58)	(7.64%)
10	632.1-.8	Contractual Services - Acct.	4,031	3,724	(308)	(7.64%)
11	633.1-.8	Contractual Services - Legal	2,429	2,244	(185)	(7.62%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	11,369	14,301	2,932	25.79%
14	641.1-.8	Rental of Real Building/Real Property	3,604	3,851	246	6.82%
15	642.1-.8	Rental of Equipment	1,039	1,134	95	9.14%
16	650.1-.8	Transportation Expense	16,487	16,748	260	1.58%
17	656.1-.8	Insurance - Vehicle	2,764	2,553	(211)	(7.64%)
18	657.1-.8	Insurance - General Liability	5,681	6,336	655	11.53%
19	658.1-.8	Insurance - Workman's Comp	3,616	3,488	(128)	(3.54%)
20	659.1-.8	Insurance - Other	564	521	(43)	(7.62%)
21	660.1-.8	Advertising Expense	615	1,081	465	75.57%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	10,199	15,413	5,213	51.11%
23	667.1-.8	Reg. Comm. Exp. - Other	1,368	1,238	(131)	(9.58%)
24	670.1-.8	Bad Debt Expense	4,936	5,052	116	2.35%
25	675.1-.8	Miscellaneous Expenses	50,010	50,755	744	1.49%
26	**TOTAL WATER O & M EXPENSES**		628,404	636,615	8,208	1.31%
27	**TOTAL (LESS ACCTS 666 & 667)**		616,837	619,965	3,126	0.51%

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 / University 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)

	(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	70,467	78,158	7,691	10.91%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	17,499	18,643	1,144	6.54%
4	610.1-.6	Purchased Water	160,000	147,270	(12,730)	(7.96%)
5	615.1-.6	Purchased Power	44,000	40,499	(3,501)	(7.96%)
6	616.1-.6	Fuel for Power Production	1,053	1,074	21	1.99%
7	618.1-.6	Chemicals	11,100	10,416	(684)	(6.16%)
8	620.1-.6	Materials & Supplies	32,123	32,749	626	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	5,104	5,815	711	13.93%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	874	891	17	1.95%
16	650.1-.6	Transportation Expense	13,306	13,565	259	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	1,261	1,276	15	1.19%
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	9,664	9,853	189	1.96%
26	**TOTAL WATER O & M EXPENSES**		366,451	360,209	(6,242)	(1.70%)
27	**TOTAL (LESS ACCTS 666 & 667)**		366,451	360,209	(6,242)	(1.70%)

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 / University 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)

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		36,314	38,437	2,123	5.85%
2	603.7	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.7	Employee Pensions & Benefits		9,018	9,191	173	1.92%
4	610.7	Purchased Water		0	0	0	0.00%
5	615.7	Purchased Power		126	114	(12)	(9.52%)
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		2,005	2,045	39	1.94%
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		1,419	1,474	56	3.95%
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		650	629	(21)	(3.23%)
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		4,936	5,052	116	2.35%
25	675.7	Miscellaneous Expenses		12,379	12,095	(284)	(2.29%)
26	**TOTAL WATER O & M EXPENSES**			66,847	69,037	2,190	3.28%
27	**TOTAL (LESS ACCTS 666 & 667)**			66,847	69,037	2,190	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 / Orange / University 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)

Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount (3 - 2)	Difference % (4 / 2)
	(1)		(2)	(3)	(4)	(5)
1	601.8	Salaries & Wages - Employees	95,322	98,517	3,195	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	23,671	23,531	(141)	(0.60%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	1,697	1,746	49	2.89%
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	4,536	5,089	553	12.19%
9	631.8	Contractual Services - Eng.	759	701	(58)	(7.64%)
10	632.8	Contractual Services - Acct.	4,031	3,724	(308)	(7.64%)
11	633.8	Contractual Services - Legal	2,429	2,244	(185)	(7.62%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	6,265	8,486	2,221	35.45%
14	641.8	Rental of Real Building/Real Property	3,604	3,851	246	6.82%
15	642.8	Rental of Equipment	165	243	78	47.28%
16	650.8	Transportation Expense	1,763	1,708	(54)	(3.06%)
17	656.8	Insurance - Vehicle	2,764	2,553	(211)	(7.64%)
18	657.8	Insurance - General Liability	5,681	6,336	655	11.53%
19	658.8	Insurance - Workman's Comp	1,705	1,583	(122)	(7.15%)
20	659.8	Insurance - Other	564	521	(43)	(7.62%)
21	660.8	Advertising Expense	615	1,081	465	75.57%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	10,199	15,413	5,213	51.11%
23	667.8	Reg. Comm. Exp. - Other	1,368	1,238	(131)	(9.58%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	27,967	28,807	840	3.00%
26		**TOTAL WATER O & M EXPENSES**	195,106	207,369	12,262	6.28%
27		**TOTAL (LESS ACCTS 666 & 667)**	183,539	190,719	7,180	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Orange / University 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 / Orange / University 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					

			(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	72
51	Marco Island	Docket No. 920655-WS	$106,820	2,887
52	GIGA	Docket No. 920199-WS	$677,601	18,311
53	Lehigh	Docket No. 911188-WS	$67,100	1,813
54			854,174	23,082
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	26,892
57	Uniform Rate Investigation (See page 2 for detail)		432,089	11,676
58			1,427,241	38,569
59	Total Projected Rate Case Expense		2,281,415	61,651
60	Annual Amortization		$570,354	$15,413
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	3382
64	% of Total		100.000000%	2.702314%
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 / University 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	$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 / University 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)

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 / University 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)

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 / University 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	85,458	40	2.50%	2,136	0	2,136	0.00%	0	2,136
4	339.1	Other Plant & Misc.	17,432	25	4.00%	697	0	697	0.00%	0	697
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2	Land & Land Rights	7,007	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	177,998	33	3.03%	5,393	0	5,393	0.00%	0	5,393
8	305.2	Collect. & Impound.	17,572	50	2.00%	351	0	351	0.00%	0	351
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	128,403	30	3.33%	4,276	0	4,276	0.00%	0	4,276
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	441	35	2.86%	13	0	13	0.00%	0	13
13	310.2	Power Generation Equpi.	8,048	20	5.00%	402	0	402	0.00%	0	402
14	311.2	Pumping Equipment	251,542	20	5.00%	12,577	0	12,577	0.00%	0	12,577
15	339.2	Other Plant & Misc.	20,178	25	4.00%	807	0	807	0.00%	0	807
16	**WATER TREATMENT PLANT**										
17	303.3	Land & Land Rights	28	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	62,387	33	3.03%	1,890	0	1,890	0.00%	0	1,890
19	320.3	Water Treatment Equip.	106,457	22	4.55%	4,844	0	4,844	0.00%	0	4,844
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	8,102	25	4.00%	324	0	324	0.00%	0	324
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4	Land & Land Rights	50,034	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	3,024	33	3.03%	92	0	92	0.00%	0	92
25	330.4	Distr. Reservoirs	517,659	37	2.70%	13,977	0	13,977	0.00%	0	13,977
26	331.4	Transmission & Distribution	2,085,532	43	2.33%	48,593	0	48,593	0.00%	0	48,593
27	333.4	Services	389,192	40	2.50%	9,730	0	9,730	0.00%	0	9,730
28	334.4	Meters & Meter Installation	369,381	20	5.00%	18,469	0	18,469	0.00%	0	18,469
29	335.4	Hydrants	197,686	45	2.22%	4,389	0	4,389	0.00%	0	4,389
30	339.4	Other Plant & Misc.	48,651	25	4.00%	1,946	0	1,946	0.00%	0	1,946
31	**GENERAL PLANT**										
32	303.5	Land & Land Rights	9,660	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	98,492	40	2.50%	2,462	0	2,462	0.00%	0	2,462
34	340.5	Office Furniture & Equipment	60,868	15	6.67%	4,060	0	4,060	0.00%	0	4,060
35	340.51	Computer Equipment	162,025	6	16.67%	27,010	0	27,010	0.00%	0	27,010
36	341.5	Transportation Equipment	93,474	6	16.67%	15,582	0	15,582	0.00%	0	15,582
37	342.5	Stores Equipment	877	18	5.56%	49	0	49	0.00%	0	49
38	343.5	Tools, Shop & Garage	33,926	16	6.25%	2,120	0	2,120	0.00%	0	2,120
39	344.5	Laboratory Equipment	30,765	15	6.67%	2,052	0	2,052	0.00%	0	2,052
40	345.5	Power Operated Equipment	38,855	12	8.33%	3,237	0	3,237	0.00%	0	3,237
41	346.5	Communication Equipment	17,630	10	10.00%	1,763	0	1,763	0.00%	0	1,763
42	347.5	Miscellaneous Equipment	7,926	15	6.67%	529	0	529	0.00%	0	529
43	348.5	Other Tangible Plant	14,920	10	10.00%	1,492	0	1,492	0.00%	0	1,492
44		**INTANGIBLE PLANT**	102,890		2.75%	2,833	0	2,833	0.00%	0	2,833
45		**SUPPLY & PUMPING**	611,189		3.90%	23,819	0	23,819	0.00%	0	23,819
46		**WATER TREATMENT PLANT**	176,974		3.99%	7,058	0	7,058	0.00%	0	7,058
47		**TRANSMISSION & DISTRIBUTION**	3,661,159		2.65%	97,196	0	97,196	0.00%	0	97,196
48		**GENERAL PLANT**	569,417		10.60%	60,356	0	60,356	0.00%	0	60,356
49		**TOTAL DEPRECIATION EXPENSE**	5,121,628		3.73%	191,262	0	191,262	0.00%	0	191,262
50		**LESS: AMORTIZATION OF CIAC**				(145,489)	0	(145,489)		0	(145,489)
51		**NET DEPRECIATION EXPENSE - WATER**				45,773	0	45,773		0	45,773

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 / University 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

	(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	3,271	3.45%	113	0	113	0.00%	0	113
2	Line/Main Extension Fees	609,750	2.36%	14,390	0	14,390	0.00%	0	14,390
3	Meter Installation Fees	2,207,050	5.00%	110,353	0	110,353	0.00%	0	110,353
4	Contributed Lines	371,064	2.36%	8,757	0	8,757	0.00%	0	8,757
5	Contributed Property Other Than Lines	337,980	2.92%	9,869	0	9,869	0.00%	0	9,869
6	Service Installation Fees	80,295	2.50%	2,007	0	2,007	0.00%	0	2,007
7	**TOTAL WATER CIAC AMORT. EXP.**	3,609,410		145,489	0	145,489		0	145,489

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 / University 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	177,998	5,393	3.03%
3	305.2 Collecting & Impounding reservoirs	17,572	351	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	128,403	4,276	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	441	13	2.95%
8	310.2 Power Generation Equipment	8,048	402	5.00%
9	311.2 Pumping Equipment	251,542	12,577	5.00%
10	339.2 Other Plant & Miscellaneous	20,178	807	4.00%
11	304.3 Structures & Improvements	62,387	1,890	3.03%
12	320.3 Water Treatment Equipment	106,457	4,844	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	8,102	324	4.00%
15	330.4 Distribution Reservoirs	517,659	13,977	2.70%
16	**COMPOSITE RATE**	1,298,787	44,854	3.45%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	3,024	92	3.04%
19	331.4 Transmission & Distribution	2,085,532	48,593	2.33%
20	335.4 Hydrants	197,686	4,389	2.22%
21	339.4 Other Plant & Miscellaneous	48,651	1,946	4.00%
22	**COMPOSITE RATE**	2,334,893	55,020	2.36%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	369,381	18,469	5.00%
25	**COMPOSITE RATE**	369,381	18,469	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	389,192	9,730	2.50%
28	**COMPOSITE RATE**	389,192	9,730	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	1,298,787	44,854	3.45%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	2,334,893	55,020	2.36%
32	Meter Installation Fees (Line 25)	369,381	18,469	5.00%
33	Service Installation Fees (Line 28)	389,192	9,730	2.50%
34	**COMPOSITE RATE**	4,392,252	128,073	2.92%

(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 / University 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%)**	38,233	0	38,233	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	16,069	1,139	17,209	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	16,069	1,139	17,209		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	12,583	0	12,583		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	12,583	0	12,583		
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**	12,583	0	12,583		
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)**	66,886	1,139	68,025		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 / University 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	849,628	0	849,628	B-4(W)
3	Less:				
4	O & M Expenses	627,088	9,527	636,615	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	45,773	0	45,773	B-13(W)
6	Amortization	(860)	0	(860)	B-18(W), A-21(S)
7	Taxes Other Than Income	66,886	1,139	68,025	B-15(W)
8	Pre-Tax Operating Expenses	738,887	10,666	749,553	
9	**PRE-TAX OPERATING INCOME**	110,741	(10,666)	100,075	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	110,741	(10,666)	100,075	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,425,413	(3,271)	1,422,142	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	75,404	(173)	75,231	C-3
17	Net Taxable Income (L11 - L16)	35,337	(10,493)	24,844	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	13,631	(4,048)	9,583	
20	Less:				
21	Parent Debt Adjustment	7,799	0	7,799	C-1(W)
22	Investment Tax Credit	1,107	0	1,107	C-7(W)
23	**TOTAL INCOME TAXES**	4,725	(4,048)	678	

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Orange / University 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	(43,018)			A-20 (W)	
2	Last Authorized Amortization Rate	2.00%				
3	Total Amortization Expense	(860)	0	(860)		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	(860)	0	(860)		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	(860)	0	(860)	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.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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	164,137	0	164,137	A-5 (W)
2	Utility Land & Land Rights	2,170	0	2,170	A-5 (W)
3	Non-Used and Useful	(929)	0	(929)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(45,731)	0	(45,731)	A-9 (W)
6	CIAC	(41,766)	(72)	(41,838)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	17,954	0	17,954	A-14 (W)
9	Acquisition Adjustments	17,500	0	17,500	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	(5,571)	0	(5,571)	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(1,019)	0	(1,019)	Vol. II
13	Deferred Taxes	(375)	0	(375)	C-7 (W)
14	Working Capital Allowance	5,905	0	5,905	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	112,275	(72)	112,203	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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)	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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)	

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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 / Venetian Village
Docket No.: 950495-WS
Schedule 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)

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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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**	84,481
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	157
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	157
15	**12/31/92 Balance**	84,638
16		
17		
18	1993 Additions	1,367
19	1993 Retirements	800
20	1993 Adjustments — General Plant Allocation True-up	1,649
21	1993 Net Additions	2,216
22	**12/31/93 Balance**	86,855
23		
24		
25	1994 Additions	74,051
26	1994 Retirements	607
27	1994 Adjustments	0
28	1994 Net Additions	73,443
29	**12/31/94 Balance**	160,298
30		
31	**Adjustment to beginning balance** — General Plant re-allocation true-up	(164)
32	1995 Additions	5,484
33	1995 Retirements	226
34	1995 Adjustments	0
35	1995 Net Additions	5,258
36	**12/31/95 Balance**	165,392
37		
38	**Adjustment to beginning balance** — General Plant re-allocation true-up	(1,533)
39	1996 Additions	4,478
40	1996 Retirements	17
41	1996 Adjustments	0
42	1996 Net Additions	4,460
43	**12/31/96 Balance**	168,320

(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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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	579	0	0	0	579	0	579	579	0	579
4	339.1 Other Plant & Miscellaneous	250	0	0	0	250	0	250	250	0	250
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	27	0	0	0	27	0	27	27	0	27
7	304.2 Structures & Improvements	2,153	0	0	0	2,153	0	2,153	2,153	0	2,153
8	305.2 Collecting & Impounding reservoirs	785	0	0	0	785	0	785	785	0	785
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	102	0	0	0	102	0	102	102	0	102
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,389	0	0	0	1,389	0	1,389	1,389	0	1,389
13	310.2 Power Generation Equipment	19,746	0	0	0	19,746	0	19,746	19,746	0	19,746
14	311.2 Pumping Equipment	8,465	0	0	0	8,465	0	8,465	8,465	0	8,465
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	1,753	0	0	0	1,753	0	1,753	1,753	0	1,753
18	304.3 Structures & Improvements	12,959	0	0	0	12,959	0	12,959	12,959	0	12,959
19	320.3 Water Treatment Equipment	6,835	0	0	0	6,835	0	6,835	6,835	0	6,835
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	652	0	652	652	0	652	326	0	326
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	60,238	0	0	0	60,238	0	60,238	60,238	0	60,238
26	331.4 Transmission & Distribution	3,428	0	0	0	3,428	0	3,428	3,428	0	3,428
27	333.4 Services	14,092	608	0	608	14,700	0	14,700	14,396	0	14,396
28	334.4 Meters & Meter Installation	9,175	1,141	0	1,141	10,316	0	10,316	9,746	0	9,746
29	335.4 Hydrants	82	0	0	0	82	0	82	82	0	82
30	339.4 Other Plant & Miscellaneous	148	0	0	0	148	0	148	148	0	148
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	388	0	0	0	388	0	388	388	0	388
33	304.5 Structures & Improvements	3,950	33	(17)	16	3,966	0	3,966	3,961	0	3,961
34	340.5 Office Furniture & Equipment	2,448	0	0	0	2,448	0	2,448	2,448	0	2,448
35	340.51 Computer Equipment	5,767	1,237	0	1,237	7,004	0	7,004	6,515	0	6,515
36	341.5 Transportation Equipment	3,658	166	0	166	3,824	0	3,824	3,759	0	3,759
37	342.5 Stores Equipment	35	0	0	0	35	0	35	35	0	35
38	343.5 Tools, Shop & Garage Equipment	1,334	50	0	50	1,384	0	1,384	1,364	0	1,364
39	344.5 Laboratory Equipment	1,213	39	0	39	1,253	0	1,253	1,237	0	1,237
40	345.5 Power Operated Equipment	1,229	551	0	551	1,780	0	1,780	1,562	0	1,562
41	346.5 Communication Equipment	709	0	0	0	709	0	709	709	0	709
42	347.5 Miscellaneous Equipment	319	0	0	0	319	0	319	319	0	319
43	348.5 Other Tangible Plant	600	0	0	0	600	0	600	600	0	600
44	**INTANGIBLE PLANT**	829	0	0	0	829	0	829	829	0	829
45	**SUPPLY & PUMPING**	32,667	0	0	0	32,667	0	32,667	32,667	0	32,667
46	**WATER TREATMENT PLANT**	21,547	652	0	652	22,199	0	22,199	21,873	0	21,873
47	**TRANSMISSION & DISTRIBUTION**	87,167	1,749	0	1,749	88,916	0	88,916	88,042	0	88,042
48	**GENERAL PLANT**	21,650	2,077	(17)	2,060	23,710	0	23,710	22,898	0	22,898
49	**TOTAL PLANT IN SERVICE**	163,859	4,478	(17)	4,460	168,320	0	168,320	166,308	0	166,308
50	**LAND & LAND RIGHTS**	2,170	0	0	0	2,170	0	2,170	2,170	0	2,170
51	**TOTAL PIS LESS LAND**	161,689	4,478	(17)	4,460	166,149	0	166,149	164,137	0	164,137

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 / Venetian Village
Docket No.: 950495-WS
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	579	579	579	579	579	579	579	579	579	579	579	579	579	0	579
4	339.1 Other Plant & Miscellaneous	250	250	250	250	250	250	250	250	250	250	250	250	250	0	250
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	27	27	27	27	27	27	27	27	27	27	27	27	27	0	27
7	304.2 Structures & Improvements	2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,153	0	2,153
8	305.2 Collecting & Impounding reservoirs	785	785	785	785	785	785	785	785	785	785	785	785	785	0	785
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	102	102	102	102	102	102	102	102	102	102	102	102	102	0	102
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	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	0	1,389
13	310.2 Power Generation Equipment	19,746	19,746	19,746	19,746	19,746	19,746	19,746	19,746	19,746	19,746	19,746	19,746	19,746	0	19,746
14	311.2 Pumping Equipment	8,465	8,465	8,465	8,465	8,465	8,465	8,465	8,465	8,465	8,465	8,465	8,465	8,465	0	8,465
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	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	0	1,753
18	304.3 Structures & Improvements	12,959	12,959	12,959	12,959	12,959	12,959	12,959	12,959	12,959	12,959	12,959	12,959	12,959	0	12,959
19	320.3 Water Treatment Equipment	6,835	6,835	6,835	6,835	6,835	6,835	6,835	6,835	6,835	6,835	6,835	6,835	6,835	0	6,835
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	55	109	163	218	272	326	381	435	489	543	598	652	652	326
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	60,238	60,238	60,238	60,238	60,238	60,238	60,238	60,238	60,238	60,238	60,238	60,238	60,238	0	60,238
26	331.4 Transmission & Distribution	3,428	3,428	3,428	3,428	3,428	3,428	3,428	3,428	3,428	3,428	3,428	3,428	3,428	0	3,428
27	333.4 Services	14,092	14,143	14,193	14,244	14,295	14,345	14,396	14,447	14,497	14,548	14,599	14,649	14,700	608	14,396
28	334.4 Meters & Meter Installation	9,175	9,270	9,365	9,461	9,556	9,651	9,746	9,841	9,936	10,031	10,126	10,221	10,316	1,141	9,746
29	335.4 Hydrants	82	82	82	82	82	82	82	82	82	82	82	82	82	0	82
30	339.4 Other Plant & Miscellaneous	148	148	148	148	148	148	148	148	148	148	148	148	148	0	148
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	388	388	388	388	388	388	388	388	388	388	388	388	388	0	388
33	304.5 Structures & Improvements	3,950	3,953	3,954	3,957	3,957	3,958	3,954	3,954	3,955	3,956	3,960	3,963	3,966	16	3,961
34	340.5 Office Furniture & Equipment	2,448	2,448	2,448	2,448	2,448	2,448	2,448	2,448	2,448	2,448	2,448	2,448	2,448	0	2,448
35	340.51 Computer Equipment	5,767	6,257	6,295	6,396	6,417	6,437	6,557	6,577	6,597	6,698	6,796	6,903	7,004	1,237	6,515
36	341.5 Transportation Equipment	3,658	3,724	3,729	3,743	3,746	3,748	3,764	3,767	3,770	3,783	3,797	3,811	3,824	166	3,759
37	342.5 Stores Equipment	35	35	35	35	35	35	35	35	35	35	35	35	35	0	35
38	343.5 Tools, Shop & Garage Equipment	1,334	1,354	1,355	1,359	1,360	1,361	1,366	1,367	1,368	1,372	1,376	1,380	1,384	50	1,364
39	344.5 Laboratory Equipment	1,219	1,229	1,230	1,233	1,234	1,235	1,238	1,239	1,240	1,243	1,246	1,249	1,253	39	1,237
40	345.5 Power Operated Equipment	1,229	1,448	1,464	1,509	1,518	1,527	1,581	1,590	1,599	1,644	1,687	1,735	1,780	551	1,562
41	346.5 Communication Equipment	709	709	709	709	709	709	709	709	709	709	709	709	709	0	709
42	347.5 Miscellaneous Equipment	319	319	319	319	319	319	319	319	319	319	319	319	319	0	319
43	348.5 Other Tangible Plant	600	600	600	600	600	600	600	600	600	600	600	600	600	0	600
44	**INTANGIBLE PLANT**	829	829	829	829	829	829	829	829	829	829	829	829	829	0	829
45	**SUPPLY & PUMPING**	32,667	32,667	32,667	32,667	32,667	32,667	32,667	32,667	32,667	32,667	32,667	32,667	32,667	0	32,667
46	**WATER TREATMENT PLANT**	21,547	21,601	21,656	21,710	21,764	21,818	21,873	21,927	21,981	22,036	22,090	22,144	22,199	652	21,873
47	**TRANSMISSION & DISTRIBUTION**	87,167	87,313	87,459	87,604	87,750	87,896	88,042	88,188	88,333	88,479	88,625	88,771	88,916	1,749	88,042
48	**GENERAL PLANT**	21,650	22,474	22,537	22,707	22,741	22,775	22,959	22,993	23,027	23,197	23,361	23,540	23,710	2,060	22,998
49	**TOTAL PLANT IN SERVICE**	163,859	164,863	165,147	165,517	165,751	165,985	166,369	166,603	166,837	167,207	167,571	167,950	168,320	4,460	166,308
50	**LAND & LAND RIGHTS**	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	0	2,170
51	**TOTAL PIS LESS LAND**	161,689	162,713	162,976	163,346	163,580	163,814	164,199	164,433	164,666	165,036	165,401	165,779	166,149	4,460	164,137

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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	54	54	54	54	54	54	54	54	54	54	54	54	652	326
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	51	51	51	51	51	51	51	51	51	51	51	51	608	304
28	334.4 Meters & Meter Installation	95	95	95	95	95	95	95	95	95	95	95	95	1,141	570
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	13	1	3	1	1	(14)	1	1	3	3	3	3	16	11
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	491	38	101	20	20	120	20	20	101	98	106	101	1,237	749
36	341.5 Transportation Equipment	66	5	14	3	3	16	3	3	14	13	14	14	168	101
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	20	2	4	1	1	5	1	1	4	4	4	4	50	30
39	344.5 Laboratory Equipment	16	1	3	1	1	4	1	1	3	3	3	3	39	24
40	345.5 Power Operated Equipment	219	17	45	9	9	54	9	9	45	44	47	45	551	334
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**	54	54	54	54	54	54	54	54	54	54	54	54	652	326
47	**TRANSMISSION & DISTRIBUTION**	146	146	146	146	146	146	146	146	146	146	146	146	1,749	874
48	**GENERAL PLANT**	824	64	170	34	34	184	34	34	170	164	179	170	2,060	1,249
49	**TOTAL NET ADDITIONS**	1,024	264	370	234	234	384	234	234	370	364	379	370	4,460	2,449
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	1,024	264	370	234	234	384	234	234	370	364	379	370	4,460	2,449

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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	54	54	54	54	54	54	54	54	54	54	54	54	652	326
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	51	51	51	51	51	51	51	51	51	51	51	51	608	304
28	334.4 Meters & Meter Installation	95	95	95	95	95	95	95	95	95	95	95	95	1,141	570
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	13	1	3	1	1	3	1	1	3	3	3	3	33	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	491	38	101	20	20	120	20	20	101	98	106	101	1,237	749
36	341.5 Transportation Equipment	66	5	14	3	3	16	3	3	14	13	14	14	166	101
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	20	2	4	1	1	5	1	1	4	4	4	4	50	30
39	344.5 Laboratory Equipment	16	1	3	1	1	4	1	1	3	3	3	3	39	24
40	345.5 Power Operated Equipment	219	17	45	9	9	54	9	9	45	44	47	45	551	334
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**	54	54	54	54	54	54	54	54	54	54	54	54	652	326
47	**TRANSMISSION & DISTRIBUTION**	146	146	146	146	146	146	146	146	146	146	146	146	1,749	874
48	**GENERAL PLANT**	824	64	170	34	34	202	34	34	170	164	179	170	2,077	1,258
49	**TOTAL GROSS ADDITIONS**	1,024	264	370	234	234	402	234	234	370	364	379	370	4,478	2,458
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	1,024	264	370	234	234	402	234	234	370	364	379	370	4,478	2,458

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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	17	0	0	0	0	0	0	17	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	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	17	0	0	0	0	0	0	17	9
49	**TOTAL RETIREMENTS**	0	0	0	0	0	17	0	0	0	0	0	0	17	9
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	17	0	0	0	0	0	0	17	9

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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 / Venetian Village
Docket No.: 950495-WS
Schedule 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	579	0.00%	0
4	339.1 Other Plant & Miscellaneous	250	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	27	0.00%	0
7	304.2 Structures & Improvements	2,153	0.00%	0
8	305.2 Collecting & Impounding reservoirs	785	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	102	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	1,389	0.00%	0
13	310.2 Power Generation Equipment	19,746	0.00%	0
14	311.2 Pumping Equipment	8,465	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	1,753	0.00%	0
18	304.3 Structures & Improvements	12,959	0.00%	0
19	320.3 Water Treatment Equipment	6,835	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	326	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	60,238	0.00%	0
26	331.4 Transmission & Distribution	3,428	34.87%	1,195
27	333.4 Services	14,396	0.00%	0
28	334.4 Meters & Meter Installation	9,746	0.00%	0
29	335.4 Hydrants	82	0.00%	0
30	339.4 Other Plant & Miscellaneous	148	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	388	0.00%	0
33	304.5 Structures & Improvements	3,961	0.00%	0
34	340.5 Office Furniture & Equipment	2,448	0.00%	0
35	340.51 Computer Equipment	6,515	0.00%	0
36	341.5 Transportation Equipment	3,759	0.00%	0
37	342.5 Stores Equipment	35	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,364	0.00%	0
39	344.5 Laboratory Equipment	1,237	0.00%	0
40	345.5 Power Operated Equipment	1,562	0.00%	0
41	346.5 Communication Equipment	709	0.00%	0
42	347.5 Miscellaneous Equipment	319	0.00%	0
43	348.5 Other Tangible Plant	600	0.00%	0
44	**INTANGIBLE PLANT**	829	0.00%	0
45	**SUPPLY & PUMPING**	32,667	0.00%	0
46	**WATER TREATMENT PLANT**	21,873	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	88,042	1.36%	1,195
48	**GENERAL PLANT**	22,898	0.00%	0
49	**TOTAL PLANT IN SERVICE**	168,308	0.72%	1,195
50	**LAND & LAND RIGHTS**	2,170	0.00%	0
51	**TOTAL PIS LESS LAND**	164,137	0.73%	1,195

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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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	1,195	0	1,195	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(351)	0	(351)	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	85	0	85	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	929	0	929	

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 / Venetian Village
Docket No.: 950495-WS
Schedule 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-9 (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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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		24,492
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		4,093
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		4,093
15	**12/31/92 Balance**		28,585
16			
17			
18	1993 Additions		4,107
19	1993 Retirements		800
20	1993 Adjustments	General Plant Allocation True-up	(1,048)
21	1993 Net Additions		2,259
22	**12/31/93 Balance**		30,844
23			
24			
25	1994 Additions		5,607
26	1994 Retirements		607
27	1994 Adjustments		0
28	1994 Net Additions		5,000
29	**12/31/94 Balance**		35,843
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(75)
32	1995 Additions		7,004
33	1995 Retirements		226
34	1995 Adjustments		0
35	1995 Net Additions		6,778
36	**12/31/95 Balance**		42,547
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(438)
39	1996 Additions		7,263
40	1996 Retirements		17
41	1996 Adjustments		0
42	1996 Net Additions		7,246
43	**12/31/96 Balance**		49,355

(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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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	206	14	220	0	220	213	0	213
4	339.1 Other Plant & Miscellaneous	117	10	127	0	127	122	0	122
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	990	65	1,055	0	1,055	1,023	0	1,023
8	305.2 Collecting & Impounding reservoirs	150	16	166	0	166	158	0	158
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	25	3	28	0	28	27	0	27
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	63	40	103	0	103	83	0	83
13	310.2 Power Generation Equipment	4,445	987	5,432	0	5,432	4,939	0	4,939
14	311.2 Pumping Equipment	5,867	423	6,290	0	6,290	6,079	0	6,079
15	339.2 Other Plant & Miscellaneous	(2)	0	(2)	0	(2)	(2)	0	(2)
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,776	393	2,169	0	2,169	1,972	0	1,972
19	320.3 Water Treatment Equipment	1,893	311	2,204	0	2,204	2,048	0	2,048
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	13	13	0	13	7	0	7
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	5,875	1,626	7,501	0	7,501	6,688	0	6,688
26	331.4 Transmission & Distribution	967	80	1,047	0	1,047	1,007	0	1,007
27	333.4 Services	4,577	360	4,937	0	4,937	4,757	0	4,757
28	334.4 Meters & Meter Installation	4,785	487	5,272	0	5,272	5,028	0	5,028
29	335.4 Hydrants	11	2	13	0	13	12	0	12
30	339.4 Other Plant & Miscellaneous	51	6	57	0	57	54	0	54
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	893	82	974	0	974	933	0	933
34	340.5 Office Furniture & Equipment	1,128	163	1,291	0	1,291	1,209	0	1,209
35	340.51 Computer Equipment	2,648	1,086	3,734	0	3,734	3,191	0	3,191
36	341.5 Transportation Equipment	2,702	627	3,329	0	3,329	3,016	0	3,016
37	342.5 Stores Equipment	12	2	14	0	14	13	0	13
38	343.5 Tools, Shop & Garage Equipment	690	85	775	0	775	733	0	733
39	344.5 Laboratory Equipment	179	83	262	0	262	221	0	221
40	345.5 Power Operated Equipment	1,254	130	1,384	0	1,384	1,319	0	1,319
41	346.5 Communication Equipment	331	71	402	0	402	367	0	367
42	347.5 Miscellaneous Equipment	80	21	101	0	101	91	0	91
43	348.5 Other Tangible Plant	394	60	454	0	454	424	0	424
44	**INTANGIBLE PLANT**	323	24	347	0	347	335	0	335
45	**SUPPLY & PUMPING**	11,538	1,534	13,072	0	13,072	12,306	0	12,306
46	**WATER TREATMENT PLANT**	3,669	717	4,386	0	4,386	4,027	0	4,027
47	**TRANSMISSION & DISTRIBUTION**	16,266	2,561	18,827	0	18,827	17,546	0	17,546
48	**GENERAL PLANT**	10,313	2,410	12,723	0	12,723	11,517	0	11,517
49	**TOTAL ACCUMULATED DEPRECIATION**	42,109	7,246	49,355	0	49,355	45,731	0	45,731

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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 / Venetian Village
Docket No.: 950495-WS
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	206	207	208	209	210	211	214	215	216	217	218	219	220	14	213
4	339.1 Other Plant & Miscellaneous	117	118	119	120	121	122	121	122	123	124	125	126	127	10	122
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	990	995	1,000	1,005	1,010	1,015	1,025	1,030	1,035	1,040	1,045	1,050	1,055	65	1,023
8	305.2 Collecting & Impounding reservoirs	150	151	152	153	154	155	160	161	162	163	164	165	166	16	158
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	25	25	25	25	25	25	28	28	28	28	28	28	28	3	27
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	63	66	69	72	75	78	85	88	91	94	97	100	103	40	83
13	310.2 Power Generation Equipment	4,445	4,527	4,609	4,691	4,773	4,855	4,940	5,022	5,104	5,186	5,268	5,350	5,432	987	4,939
14	311.2 Pumping Equipment	5,667	5,902	5,937	5,972	6,007	6,042	6,080	6,115	6,150	6,185	6,220	6,255	6,290	423	6,079
15	339.2 Other Plant & Miscellaneous	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	0	(2)
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	1,778	1,809	1,842	1,875	1,906	1,941	1,971	2,004	2,037	2,070	2,103	2,136	2,169	393	1,972
19	320.3 Water Treatment Equipment	1,893	1,919	1,945	1,971	1,997	2,023	2,048	2,074	2,100	2,126	2,152	2,178	2,204	311	2,048
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	7	8	9	10	11	12	13	13	7
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	5,875	6,011	6,147	6,283	6,419	6,555	6,685	6,821	6,957	7,093	7,229	7,365	7,501	1,626	6,688
26	331.4 Transmission & Distribution	967	974	981	988	995	1,002	1,005	1,012	1,019	1,026	1,033	1,040	1,047	80	1,007
27	333.4 Services	4,577	4,607	4,637	4,667	4,697	4,727	4,757	4,787	4,817	4,847	4,877	4,907	4,937	360	4,757
28	334.4 Meters & Meter Installation	4,785	4,826	4,867	4,908	4,949	4,990	5,026	5,067	5,108	5,149	5,190	5,231	5,272	487	5,028
29	335.4 Hydrants	11	11	11	11	11	11	13	13	13	13	13	13	13	2	12
30	339.4 Other Plant & Miscellaneous	51	52	53	54	55	56	51	52	53	54	55	56	57	6	54
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	893	901	909	917	925	933	926	934	942	950	958	966	974	82	933
34	340.5 Office Furniture & Equipment	1,128	1,142	1,156	1,170	1,184	1,198	1,207	1,221	1,235	1,249	1,263	1,277	1,291	163	1,209
35	340.51 Computer Equipment	2,648	2,739	2,830	2,921	3,012	3,103	3,188	3,279	3,370	3,461	3,552	3,643	3,734	1,086	3,191
36	341.5 Transportation Equipment	2,702	2,754	2,806	2,858	2,910	2,962	3,017	3,069	3,121	3,173	3,225	3,277	3,329	627	3,016
37	342.5 Stores Equipment	12	12	12	12	12	12	14	14	14	14	14	14	14	2	13
38	343.5 Tools, Shop & Garage Equipment	690	697	704	711	718	725	733	740	747	754	761	768	775	85	733
39	344.5 Laboratory Equipment	179	186	193	200	207	214	220	227	234	241	248	255	262	83	221
40	345.5 Power Operated Equipment	1,254	1,265	1,276	1,287	1,298	1,309	1,318	1,329	1,340	1,351	1,362	1,373	1,384	130	1,319
41	346.5 Communication Equipment	331	337	343	349	355	361	366	372	378	384	390	396	402	71	367
42	347.5 Miscellaneous Equipment	80	82	84	86	88	90	89	91	93	95	97	99	101	21	91
43	348.5 Other Tangible Plant	394	399	404	409	414	419	424	429	434	439	444	449	454	60	424
44	**INTANGIBLE PLANT**	323	325	327	329	331	333	335	337	339	341	343	345	347	24	335
45	**SUPPLY & PUMPING**	11,538	11,664	11,790	11,916	12,042	12,168	12,316	12,442	12,568	12,694	12,820	12,946	13,072	1,534	12,306
46	**WATER TREATMENT PLANT**	3,669	3,729	3,788	3,849	3,909	3,969	4,026	4,086	4,146	4,206	4,266	4,326	4,386	717	4,027
47	**TRANSMISSION & DISTRIBUTION**	16,266	16,481	16,696	16,911	17,126	17,341	17,537	17,752	17,967	18,182	18,397	18,612	18,827	2,561	17,546
48	**GENERAL PLANT**	10,313	10,516	10,719	10,922	11,125	11,328	11,505	11,708	11,911	12,114	12,317	12,520	12,723	2,410	11,517
49	**TOTAL WATER ACCUM. DEPR.**	42,109	42,715	43,321	43,927	44,533	45,139	45,719	46,325	46,931	47,537	48,143	48,748	49,355	7,246	45,731

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
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	10	5	5	5	5	5	5	65	33
8	305.2 Collecting & Impounding reservoirs	1	1	1	1	1	5	1	1	1	1	1	1	16	8
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	3	3	3	3	3	7	3	3	3	3	3	3	40	20
13	310.2 Power Generation Equipment	82	82	82	82	82	85	82	82	82	82	82	82	987	494
14	311.2 Pumping Equipment	35	35	35	35	35	38	35	35	35	35	35	35	423	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	33	33	33	33	33	30	33	33	33	33	33	33	393	196
19	320.3 Water Treatment Equipment	26	26	26	26	26	25	26	26	26	26	26	26	311	155
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	2	1	1	1	1	1	1	13	7
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	136	136	136	136	136	130	136	136	136	136	136	136	1,626	813
26	331.4 Transmission & Distribution	7	7	7	7	7	3	7	7	7	7	7	7	80	40
27	333.4 Services	30	30	30	30	30	30	30	30	30	30	30	30	360	180
28	334.4 Meters & Meter Installation	41	41	41	41	41	36	41	41	41	41	41	41	487	243
29	335.4 Hydrants	0	0	0	0	0	2	0	0	0	0	0	0	2	1
30	339.4 Other Plant & Miscellaneous	1	1	1	1	1	(5)	1	1	1	1	1	1	6	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	8	8	8	8	8	(6)	8	8	8	8	8	8	82	40
34	340.5 Office Furniture & Equipment	14	14	14	14	14	9	14	14	14	14	14	14	163	81
35	340.51 Computer Equipment	91	91	91	91	91	85	91	91	91	91	91	91	1,086	543
36	341.5 Transportation Equipment	52	52	52	52	52	55	52	52	52	52	52	52	627	314
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	7	7	7	7	7	8	7	7	7	7	7	7	85	43
39	344.5 Laboratory Equipment	7	7	7	7	7	6	7	7	7	7	7	7	83	41
40	345.5 Power Operated Equipment	11	11	11	11	11	9	11	11	11	11	11	11	130	65
41	346.5 Communication Equipment	6	6	6	6	6	5	6	6	6	6	6	6	71	35
42	347.5 Miscellaneous Equipment	2	2	2	2	2	(1)	2	2	2	2	2	2	21	10
43	348.5 Other Tangible Plant	5	5	5	5	5	5	5	5	5	5	5	5	60	30
44	**INTANGIBLE PLANT**	2	2	2	2	2	2	2	2	2	2	2	2	24	12
45	**SUPPLY & PUMPING**	126	126	126	126	126	148	126	126	126	126	126	126	1,534	769
46	**WATER TREATMENT PLANT**	60	60	60	60	60	57	60	60	60	60	60	60	717	358
47	**TRANSMISSION & DISTRIBUTION**	215	215	215	215	215	196	215	215	215	215	215	215	2,561	1,280
48	**GENERAL PLANT**	203	203	203	203	203	177	203	203	203	203	203	203	2,410	1,203
49	**TOTAL NET ADDITIONS**	606	606	606	606	606	580	606	606	606	606	606	606	7,246	3,622

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
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	10	5	5	5	5	5	5	66	33
8	305.2 Collecting & Impounding reservoirs	1	1	1	1	1	5	1	1	1	1	1	1	16	8
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	3	3	3	3	3	7	3	3	3	3	3	3	40	20
13	310.2 Power Generation Equipment	82	82	82	82	82	85	82	82	82	82	82	82	987	494
14	311.2 Pumping Equipment	35	35	35	35	35	38	35	35	35	35	35	35	423	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	33	33	33	33	33	30	33	33	33	33	33	33	393	196
19	320.3 Water Treatment Equipment	26	26	26	26	26	25	26	26	26	26	26	26	311	155
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	2	1	1	1	1	1	1	13	7
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	136	136	136	136	136	130	136	136	136	136	136	136	1,626	813
26	331.4 Transmission & Distribution	7	7	7	7	7	3	7	7	7	7	7	7	80	40
27	333.4 Services	30	30	30	30	30	30	30	30	30	30	30	30	360	180
28	334.4 Meters & Meter Installation	41	41	41	41	41	36	41	41	41	41	41	41	487	243
29	335.4 Hydrants	0	0	0	0	0	2	0	0	0	0	0	0	2	1
30	339.4 Other Plant & Miscellaneous	1	1	1	1	1	(5)	1	1	1	1	1	1	6	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	8	8	8	8	8	11	8	8	8	8	8	8	99	50
34	340.5 Office Furniture & Equipment	14	14	14	14	14	9	14	14	14	14	14	14	163	81
35	340.51 Computer Equipment	91	91	91	91	91	85	91	91	91	91	91	91	1,086	543
36	341.5 Transportation Equipment	52	52	52	52	52	55	52	52	52	52	52	52	627	314
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	7	7	7	7	7	8	7	7	7	7	7	7	85	43
39	344.5 Laboratory Equipment	7	7	7	7	7	6	7	7	7	7	7	7	83	41
40	345.5 Power Operated Equipment	11	11	11	11	11	9	11	11	11	11	11	11	130	65
41	346.5 Communication Equipment	6	6	6	6	6	5	6	6	6	6	6	6	71	35
42	347.5 Miscellaneous Equipment	2	2	2	2	2	(1)	2	2	2	2	2	2	21	10
43	348.5 Other Tangible Plant	5	5	5	5	5	5	5	5	5	5	5	5	60	30
44	**INTANGIBLE PLANT**	2	2	2	2	2	2	2	2	2	2	2	2	24	12
45	**SUPPLY & PUMPING**	126	126	126	126	126	148	126	126	126	126	126	126	1,534	769
46	**WATER TREATMENT PLANT**	60	60	60	60	60	57	60	60	60	60	60	60	717	358
47	**TRANSMISSION & DISTRIBUTION**	215	215	215	215	215	196	215	215	215	215	215	215	2,581	1,290
48	**GENERAL PLANT**	203	203	203	203	203	194	203	203	203	203	203	203	2,427	1,213
49	**TOTAL GROSS ADDITIONS**	606	606	606	606	606	597	606	606	606	606	606	606	7,263	3,632

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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	17	0	0	0	0	0	0	17	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	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	17	0	0	0	0	0	0	17	9
49	**TOTAL RETIREMENTS**	0	0	0	0	0	17	0	0	0	0	0	0	17	9

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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	213	0.00%	0
4	339.1 Other Plant & Miscellaneous	122	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	1,023	0.00%	0
8	305.2 Collecting & Impounding reservoirs	158	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	27	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	83	0.00%	0
13	310.2 Power Generation Equipment	4,939	0.00%	0
14	311.2 Pumping Equipment	6,079	0.00%	0
15	339.2 Other Plant & Miscellaneous	(2)	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	1,972	0.00%	0
19	320.3 Water Treatment Equipment	2,048	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	7	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	6,688	0.00%	0
26	331.4 Transmission & Distribution	1,007	34.87%	351
27	333.4 Services	4,757	0.00%	0
28	334.4 Meters & Meter Installation	5,028	0.00%	0
29	335.4 Hydrants	12	0.00%	0
30	339.4 Other Plant & Miscellaneous	54	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	933	0.00%	0
34	340.5 Office Furniture & Equipment	1,209	0.00%	0
35	340.51 Computer Equipment	3,191	0.00%	0
36	341.5 Transportation Equipment	3,016	0.00%	0
37	342.5 Stores Equipment	13	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	733	0.00%	0
39	344.5 Laboratory Equipment	221	0.00%	0
40	345.5 Power Operated Equipment	1,319	0.00%	0
41	346.5 Communication Equipment	367	0.00%	0
42	347.5 Miscellaneous Equipment	91	0.00%	0
43	348.5 Other Tangible Plant	424	0.00%	0
44	**INTANGIBLE PLANT**	335	0.00%	0
45	**SUPPLY & PUMPING**	12,306	0.00%	0
46	**WATER TREATMENT PLANT**	4,027	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	17,546	2.00%	351
48	**GENERAL PLANT**	11,517	0.00%	0
49	**TOTAL**	45,731	0.77%	351

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 / Venetian Village
Docket No.: 950495-WS
Schedule 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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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	38,354
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	1,250
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,250
15	12/31/92 Balance	39,604
16		
17		
18	1993 Additions	225
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	225
22	12/31/93 Balance	39,829
23		
24		
25	1994 Additions	725
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	725
29	12/31/94 Balance	40,554
30		
31		
32	1995 Additions	900
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	900
36	12/31/95 Balance	41,454
37		
38		
39	1996 Additions	675
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross Up Refunds	72
42	1996 Net Additions	747
43	12/31/96 Balance	42,201

(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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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	30,632	0	30,632	0	30,632	30,632	0	30,632	0.00%	0
3	Meter Installation Fees	10,222	225	10,447	0	10,447	10,326	0	10,326	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	1.36%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	600	450	1,050	0	1,050	808	0	808	0.00%	0
7	**TOTAL WATER CIAC**	41,454	675	42,129	72	42,201	41,766	72	41,838	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 / Venetian Village
Docket No.: 950495-WS
Schedule 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	30,632	30,632	30,632	30,632	30,632	30,632	30,632	30,632	30,632	30,632	30,632	30,632	30,632	0	30,632
3	Meter Installation Fees	10,222	10,222	10,222	10,222	10,222	10,222	10,297	10,372	10,447	10,447	10,447	10,447	10,447	225	10,326
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	600	600	600	600	600	600	750	900	1,050	1,050	1,050	1,050	1,050	450	808
7	TOTAL WATER CIAC	41,454	41,454	41,454	41,454	41,454	41,454	41,679	41,904	42,129	42,129	42,129	42,129	42,129	675	41,766

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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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

574

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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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

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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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**	12,504
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	1,156
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,156
15	**12/31/92 Balance**	13,660
16		
17		
18	1993 Additions	1,192
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,192
22	**12/31/93 Balance**	14,852
23		
24		
25	1994 Additions	1,210
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,210
29	**12/31/94 Balance**	16,062
30		
31		
32	1995 Additions	1,256
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,256
36	**12/31/95 Balance**	17,318
37		
38		
39	1996 Additions	1,273
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	1,273
43	**12/31/96 Balance**	18,591

(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 / Venetian Village
Docket No.: 950495-WS
Schedule 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	2	2	0	2	1	0	1	0.00%	0
2	Line/Main Extensions	14,301	735	15,036	0	15,036	14,669	0	14,669	0.00%	0
3	Meter Installation Fees	3,008	516	3,524	0	3,524	3,266	0	3,266	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	2.00%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	8	20	28	0	28	18	0	18	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	17,317	1,273	18,590	0	18,590	17,954	0	17,954	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 / Venetian Village
Docket No.: 950495-WS
Schedule 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	2	2	2	2	2	2	2	2	1
2	Line/Main Extensions	14,301	14,362	14,423	14,484	14,545	14,606	14,670	14,731	14,792	14,853	14,914	14,975	15,036	735	14,669
3	Meter Installation Fees	3,008	3,051	3,094	3,137	3,180	3,223	3,266	3,309	3,352	3,395	3,438	3,481	3,524	516	3,266
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	8	10	12	14	16	18	16	18	20	22	24	26	28	20	18
7	TOTAL ACC. AMORT. CIAC	17,317	17,423	17,529	17,635	17,741	17,847	17,954	18,060	18,166	18,272	18,378	18,484	18,590	1,273	17,954

Note: May not cross foot due to rounding.

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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	2	0	0	0	0	0	0	2	1
2	Line/Main Extensions	61	61	61	61	61	64	61	61	61	61	61	61	735	368
3	Meter Installation Fees	43	43	43	43	43	43	43	43	43	43	43	43	516	258
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	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
7	**TOTAL NET ADDITIONS**	106	106	106	106	106	107	106	106	106	106	106	106	1,273	637

581

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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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	2	0	0	0	0	0	0	2	1
2	Line/Main Extensions	61	61	61	61	61	64	61	61	61	61	61	61	735	368
3	Meter Installation Fees	43	43	43	43	43	43	43	43	43	43	43	43	516	258
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	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
7	**TOTAL GROSS ADDITIONS**	106	106	106	106	106	107	106	106	106	106	106	106	1,273	637

Note: May not cross foot due to rounding.

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	PROPOSED ANNUAL	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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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	0.72%
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	411,546	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)	(405,626)	(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	16,194,728	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	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,262	776,179	856,237
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	863,740	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	9,425,198	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	4,570,486	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	377,280,346	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	1,774,862	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)	(92,380,699)	(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	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	1,383,196
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	7,341,833	4,330,466	6,096,028	7,858,940	8,114,057	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															

589

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-16 (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	381,645	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)	(383,674)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,656)	(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	2,057,805	1,982,816	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	5,256,961	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	15,794,260	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	33,057,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,969,225	326,664,580	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	11,282,458	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	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,458,492
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	194,197,428	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	1,838,000	2,008,000	1,739,000	1,466,000	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	2,059,385	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)	(426,391)
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															

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	2,963,384
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	115,088,822	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	110,639,591	119,176,525	119,366,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	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	326,884,560	329,081,472	341,101,967	340,921,505	338,725,585	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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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	17,500		12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	(3,996)	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	17,500		12/31/91 Adjusted Balance	(3,996)	
4				1992 Amortization Expense	(350)	
5	12/31/92 BALANCE	17,500		12/31/92 BALANCE	(4,346)	
6				1993 Amortization Expense	(350)	
7	12/31/93 BALANCE	17,500		12/31/93 BALANCE	(4,696)	
8				1994 Amortization Expense	(350)	
9	12/31/94 BALANCE	17,500		12/31/94 BALANCE	(5,046)	
10				1995 Amortization Expense	(350)	
11	12/31/95 BALANCE	17,500		12/31/95 BALANCE	(5,396)	
12				1996 Amortization Expense	(350)	
13	**12/31/96 BALANCE**	17,500	17,500	**12/31/96 BALANCE**	(5,746)	(5,571)

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	17,500	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.73%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	128		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	(5,571)	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.77%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	(43)		
20	**NET NON-USED AND USEFUL AMOUNT**	85		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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)

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SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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	19,476	0	19,476	12,817	32,293	65.81%	B-4(W),B-3(W)
3	Other Revenue	385	0	385	0	385		B-4(W)
4	**TOTAL OPERATING REVENUES**	19,861	0	19,861	12,817	32,678		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	21,928	1,161	23,088	0	23,088		B-5(W)
7	Depreciation net of CIAC Amort	5,962	0	5,962	0	5,962		B-13(W)
8	Amortization	349	0	349	0	349		B-18(W),A-21(W)
9	Taxes Other Than Income	3,467	37	3,504	577 (A)	4,081		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(7,149)	(460)	(7,609)	4,722 (B)	(2,887)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	24,556	737	25,293	5,299	30,592		
12	**NET OPERATING INCOME**	(4,695)	(737)	(5,432)	7,518	2,086		
13	**RATE BASE**	112,275	(72)	112,203		112,203		A-1(W)
14	**RATE OF RETURN**	(4.18%)		(4.84%)		1.86%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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	19,476	0	19,476	28,994		48,470	148.87%	B-4(W),B-3(W)
3	Other Revenue	385	0	385	0		385		B-4(W)
4	**TOTAL OPERATING REVENUES**	19,861	0	19,861	28,994		48,855		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	21,928	1,161	23,088	0		23,088		B-5(W)
7	Depreciation net of CIAC Amort	5,962	0	5,962	0		5,962		B-13(W)
8	Amortization	349	0	349	0		349		B-18(W), A-21(W)
9	*Taxes Other Than Income*	3,467	37	3,504	1,305	(A)	4,809		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(7,149)	(460)	(7,609)	10,681	(B)	3,072		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	24,556	737	25,293	11,986		37,279		
12	**NET OPERATING INCOME**	(4,695)	(737)	(5,432)	17,008		11,576		
13	**RATE BASE**	112,275	(72)	112,203			112,203		A-1(W)
14	**RATE OF RETURN**	(4.18%)		(4.84%)			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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year 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%	-8.84%	D-1(W)	
3	Rate of Return (%)	10.32%	1.86%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	112,203	112,203	A-1(W)	
6	Required / Requested Income (L3 x L5)	11,576	2,086		
7	Adjusted Income Under Present Rates	(5,432)	(5,432)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	17,008	7,518		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	27,689	12,240		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	28,994	12,817		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	27,689	12,240		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	10,681	4,722		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,305	577		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	17,008	7,518		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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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	385	
11			
12	3. Conservation Program Expenses	269	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	175	
15			
16	5. Conservation Elasticity Adjustment	(104)	
17			
18	6. Hewitt Study Expenses	436	
19			
20	7.	0	
21			
22		1,161	
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.	50	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non-Used and Useful Property Taxes	(13)	
43			
44		37	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(460)	
47			
48	2.	0	
49			
50		(460)	
51			
52			
53	***TOTAL WATER INCOME ADJUSTMENTS***	737	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Lake / Venetian Village
Docket No.: 950495-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		18,913	0	18,913
4	461.2 Metered - Commercial		563	0	563
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		19,476	0	19,476
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**		19,476	0	19,476
19	**OTHER WATER REVENUES:**				
20	470 Forfeited Discounts		0	0	0
21	471 Misc. service Revenues		385	0	385
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**		385	0	385
26	**TOTAL PRESENT WATER OPERATING REVENUES**		19,861	0	19,861

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year 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	9,135	623	9,758	4,057	193	4,250	1,401	145	1,546	3,677	285	3,962
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	2,283	47	2,330	1,014	0	1,014	350	20	370	919	27	946
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,266	(87)	1,179	1,200	(95)	1,105	5	0	5	62	8	70
6	616 Fuel for Power Production	571	0	571	571	0	571	0	0	0	0	0	0
7	618 Chemicals	106	(8)	98	106	(8)	98	0	0	0	0	0	0
8	620 Materials & Supplies	1,688	44	1,732	1,445	0	1,445	74	8	82	168	36	205
9	631 Contractual Services - Eng.	28	0	28	0	0	0	0	0	0	28	0	28
10	632 Contractual Services - Acct.	150	0	150	0	0	0	0	0	0	150	0	150
11	633 Contractual Services - Legal	90	0	90	0	0	0	0	0	0	90	0	90
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,706	276	1,981	1,473	167	1,640	0	0	0	233	109	341
14	641 Rental of Real Building/Real Property	134	21	155	0	0	0	0	0	0	134	21	155
15	642 Rental of Equipment	8	4	12	2	0	2	0	0	0	6	4	10
16	650 Transportation Expense	974	10	984	856	0	856	53	7	59	65	3	69
17	656 Insurance - Vehicle	103	0	103	0	0	0	0	0	0	103	0	103
18	657 Insurance - General Liability	211	44	255	0	0	0	0	0	0	211	44	255
19	658 Insurance - Workman's Comp (2)	156	2	158	69	0	69	24	1	25	63	1	64
20	659 Insurance - Other	21	0	21	0	0	0	0	0	0	21	0	21
21	660 Advertising Expense	23	21	43	0	0	0	0	0	0	23	21	43
22	666 Reg. Comm. Exp. - Rate Case Amort.	620	0	620	0	0	0	0	0	0	620	0	620
23	667 Reg. Comm. Exp. - Other	50	0	50	0	0	0	0	0	0	50	0	50
24	670 Bad Debt Expense	183	20	203	0	0	0	183	20	203	0	0	0
25	675 Miscellaneous Expenses	2,423	146	2,569	924	0	924	460	27	486	1,039	120	1,158
26	**TOTAL WATER O & M EXPENSES**	21,928	1,161	23,088	11,717	256	11,973	2,550	227	2,776	7,661	678	8,339

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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	759	700	804	731	781	768	766	766	746	771	743	760	9,134	623	9,757
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)	190	175	201	193	195	192	191	191	187	193	186	190	2,283	47	2,330
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	105	105	106	106	106	106	106	106	106	106	105	106	1,266	(87)	1,179
6	616.1-.8 Fuel for Power Production	0	0	285	0	0	0	0	0	285	0	0	0	571	0	571
7	618.1-.8 Chemicals	0	0	0	106	0	0	0	0	0	0	0	0	106	(8)	98
8	620.1-.8 Materials & Supplies	122	77	307	79	122	79	223	180	120	78	222	78	1,688	44	1,732
9	631.1-.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	28	0	28
10	632.1-.8 Contractual Services - Acct.	12	12	13	13	13	12	13	13	12	13	12	12	150	0	150
11	633.1-.8 Contractual Services - Legal	7	7	8	8	8	8	8	8	7	8	7	7	90	0	90
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	140	141	139	142	141	140	144	144	144	144	143	144	1,706	276	1,982
14	641.1-.8 Rental of Real Building/Real Property	11	11	11	11	11	11	11	11	11	11	11	11	134	21	155
15	642.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	8	4	12
16	650.1-.8 Transportation Expense	81	81	81	81	81	81	81	81	81	81	81	81	975	10	985
17	656.1-.8 Insurance - Vehicle	8	8	9	9	9	9	9	9	9	9	8	9	103	0	103
18	657.1-.8 Insurance - General Liability	17	17	18	18	18	18	18	18	18	18	17	18	211	44	255
19	658.1-.8 Insurance - Workman's Comp (2)	13	12	14	13	13	13	13	13	13	13	13	13	156	2	158
20	659.1-.8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21
21	660.1-.8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	23	21	44
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	51	49	53	53	52	52	52	52	51	53	51	51	620	0	620
23	667.1-.8 Reg. Comm. Exp. - Other	4	4	4	4	4	4	4	4	4	4	4	4	50	0	50
24	670.1-.8 Bad Debt Expense	15	14	16	15	15	15	16	15	15	16	15	15	183	20	203
25	675.1-.8 Miscellaneous Expenses	206	195	217	207	207	207	198	198	196	200	195	197	2,423	148	2,569
26	TOTAL WATER O & M EXPENSES	1,749	1,613	2,293	1,836	1,783	1,721	1,859	1,815	2,012	1,723	1,820	1,703	21,929	1,161	23,090

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.

601

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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	339	303	371	340	353	346	338	338	326	339	326	337	4,057	193	4,250
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)	85	76	93	85	88	86	84	85	81	85	82	84	1,014	0	1,014
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	0	0	285	0	0	0	0	0	285	0	0	0	571	0	571
7	618.1-.6 Chemicals	0	0	0	106	0	0	0	0	0	0	0	0	106	(8)	98
8	620.1-.6 Materials & Supplies	102	58	286	59	102	59	202	160	100	58	202	58	1,445	0	1,445
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	121	123	119	122	122	121	124	124	124	124	124	124	1,473	167	1,640
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	71	71	71	71	71	71	71	71	71	71	71	71	856	0	856
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	5	6	6	6	6	6	6	6	6	6	6	69	0	69
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	82	78	90	79	80	83	72	72	72	73	72	72	924	0	924
26	**TOTAL WATER DIRECT O & M EXPENSES**	907	814	1,421	968	923	872	998	956	1,167	856	984	852	11,717	256	11,973

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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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	117	107	118	118	118	116	120	118	115	120	116	118	1,401	145	1,546
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)	29	27	30	29	29	29	30	30	29	30	29	30	350	20	370
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	5	0	5
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	6	6	6	6	6	6	6	6	6	6	6	6	74	8	82
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	4	4	4	4	4	4	4	4	5	4	4	53	7	59
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	24	1	25
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	15	14	16	15	15	15	16	15	15	16	15	15	183	20	203
25	675.7	Miscellaneous Expenses	38	35	39	39	39	38	39	39	38	39	38	39	460	27	486
26		**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	213	194	216	214	215	212	218	215	210	218	210	215	2,550	227	2,776

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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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)
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Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	302	290	315	314	310	306	309	309	305	312	301	305	3,677	285	3,962
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)	76	72	79	79	77	76	77	77	76	78	75	76	919	27	946
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	5	5	5	5	5	5	5	5	5	5	5	5	62	8	70
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	14	13	14	14	14	14	14	14	14	14	14	14	168	36	205
9	631.8	Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	28	0	28
10	632.8	Contractual Services - Acct.	12	12	13	13	13	12	13	13	12	13	12	12	150	0	150
11	633.8	Contractual Services - Legal	7	7	8	8	8	8	8	8	7	8	7	7	90	0	90
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	19	18	20	20	20	19	20	20	19	20	19	19	233	109	341
14	641.8	Rental of Real Building/Real Property	11	11	11	11	11	11	11	11	11	11	11	11	134	21	155
15	642.8	Rental of Equipment	1	0	1	1	1	1	1	1	1	1	1	1	6	4	10
16	650.8	Transportation Expense	5	5	6	6	6	5	5	6	5	6	5	5	65	3	69
17	656.8	Insurance - Vehicle	8	8	9	9	9	9	9	9	9	9	8	9	103	0	103
18	657.8	Insurance - General Liability	17	17	18	18	18	18	18	18	18	18	17	18	211	44	255
19	658.8	Insurance - Workman's Comp (2)	5	5	5	5	5	5	5	5	5	5	5	5	63	1	64
20	659.8	Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21
21	660.8	Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	23	21	43
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	51	49	53	53	52	52	52	52	51	53	51	51	620	0	620
23	667.8	Reg. Comm. Exp. - Other	4	4	4	4	4	4	4	4	4	4	4	4	50	0	50
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	85	82	89	89	87	86	87	87	86	88	85	86	1,039	120	1,158
26		**TOTAL WATER ALLOCATED A & G EXPENSES**	630	604	656	655	645	637	643	644	636	650	626	636	7,661	678	8,339

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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year 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)
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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	9,125	536	(526)	9,135	0	124	64	0	0	435	623	9,758
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)	2,266	17	0	2,283	0	31	16	0	0	0	47	2,330
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	1,273	0	(7)	1,266	0	8	0	0	(95)	0	(87)	1,179
6	616.1-.8 Fuel for Power Production	560	11	0	571	0	0	0	0	0	0	0	571
7	618.1-.8 Chemicals	104	2	(0)	106	0	0	0	0	(8)	0	(8)	98
8	620.1-.8 Materials & Supplies	1,681	33	(25)	1,688	0	15	21	8	0	0	44	1,732
9	631.1-.8 Contractual Services - Eng.	31	1	(3)	28	0	0	0	0	0	0	0	28
10	632.1-.8 Contractual Services - Acct.	162	3	(16)	150	0	0	0	0	0	0	0	150
11	633.1-.8 Contractual Services - Legal	98	2	(9)	90	0	0	0	0	0	0	0	90
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	1,697	33	(24)	1,706	0	39	70	167	0	0	276	1,981
14	641.1-.8 Rental of Real Building/Real Property	145	3	(14)	134	0	21	0	0	0	0	21	155
15	642.1-.8 Rental of Equipment	9	0	(1)	8	0	3	1	0	0	0	4	12
16	650.1-.8 Transportation Expense	968	19	(13)	974	0	10	0	0	0	0	10	984
17	656.1-.8 Insurance - Vehicle	111	2	(11)	103	0	0	0	0	0	0	0	103
18	657.1-.8 Insurance - General Liability	228	4	(22)	211	0	44	0	0	0	0	44	255
19	658.1-.8 Insurance - Workman's Comp (2)	163	(7)	0	156	0	2	0	0	0	0	2	158
20	659.1-.8 Insurance - Other	23	0	(2)	21	0	0	0	0	0	0	0	21
21	660.1-.8 Advertising Expense	25	0	(2)	23	0	0	21	0	0	0	21	43
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	410	0	210	620	0	0	0	0	0	0	0	620
23	667.1-.8 Reg. Comm. Exp. - Other	55	0	(5)	50	0	0	0	0	0	0	0	50
24	670.1-.8 Bad Debt Expense	198	0	(15)	183	0	20	0	0	0	0	20	203
25	675.1-.8 Miscellaneous Expenses	2,529	49	(156)	2,423	0	69	77	0	0	0	146	2,569
26	**TOTAL WATER O & M EXPENSES**	21,860	708	(641)	21,928	0	385	269	175	(104)	435	1,161	23,088

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year 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)
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Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
						UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No. 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	3,832	225	0	4,057	0	0	0	0	0	193	193	4,250
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)	952	62	0	1,014	0	0	0	0	0	0	0	1,014
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	560	11	0	571	0	0	0	0	0	0	0	571
7	618.1-.6 Chemicals	104	2	(0)	106	0	0	0	0	(8)	0	(8)	98
8	620.1-.6 Materials & Supplies	1,418	28	(0)	1,445	0	0	0	0	0	0	0	1,445
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	1,445	28	0	1,473	0	0	0	167	0	0	167	1,640
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	840	16	(0)	856	0	0	0	0	0	0	0	856
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)	69	0	0	69	0	0	0	0	0	0	0	69
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	906	18	(0)	924	0	0	0	0	0	0	0	924
26	TOTAL WATER DIRECT O & M EXPENSES	11,326	391	(0)	11,717	0	0	0	167	(104)	193	256	11,973

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year 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	1,460	86	(145)	1,401	0	78	0	0	0	67	145	1,546
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)	363	(13)	0	350	0	20	0	0	0	0	20	370
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	5	0	(0)	5	0	0	0	0	0	0	0	5
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	81	2	(8)	74	0	8	0	0	0	0	8	82
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	57	1	(5)	53	0	7	0	0	0	0	7	59
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)	26	(2)	0	24	0	1	0	0	0	0	1	25
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	198	0	(15)	183	0	20	0	0	0	0	20	203
25	675.7	Miscellaneous Expenses	498	10	(48)	460	0	27	0	0	0	0	27	486
26		TOTAL WATER O & M EXPENSES	2,688	83	(222)	2,550	0	160	0	0	0	67	227	2,776

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year 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	3,833	225	(381)	3,677	0	46	64	0	0	175	285	3,962
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)	952	(33)	0	919	0	11	16	0	0	0	27	946
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	68	0	(6)	62	0	8	0	0	0	0	8	70
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	182	4	(17)	168	0	7	21	8	0	0	36	205
9	631.8	Contractual Services - Eng.	31	1	(3)	28	0	0	0	0	0	0	0	28
10	632.8	Contractual Services - Acct.	162	3	(16)	150	0	0	0	0	0	0	0	150
11	633.8	Contractual Services - Legal	98	2	(9)	90	0	0	0	0	0	0	0	90
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	252	5	(24)	233	0	39	70	0	0	0	109	341
14	641.8	Rental of Real Building/Real Property	145	3	(14)	134	0	21	0	0	0	0	21	155
15	642.8	Rental of Equipment	7	0	(1)	6	0	3	1	0	0	0	4	10
16	650.8	Transportation Expense	71	1	(7)	65	0	3	0	0	0	0	3	69
17	656.8	Insurance - Vehicle	111	2	(11)	103	0	0	0	0	0	0	0	103
18	657.8	Insurance - General Liability	228	4	(22)	211	0	44	0	0	0	0	44	255
19	658.8	Insurance - Workman's Comp (2)	69	(6)	0	63	0	1	0	0	0	0	1	64
20	659.8	Insurance - Other	23	0	(2)	21	0	0	0	0	0	0	0	21
21	660.8	Advertising Expense	25	0	(2)	23	0	0	21	0	0	0	21	43
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	410	0	210	620	0	0	0	0	0	0	0	620
23	667.8	Reg. Comm. Exp. - Other	55	0	(5)	50	0	0	0	0	0	0	0	50
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	1,125	22	(108)	1,039	0	42	77	0	0	0	120	1,158
26	**TOTAL WATER O & M EXPENSES**		7,846	234	(419)	7,661	0	226	269	8	0	175	678	8,339

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 / Venetian Village
Docket No.: 950495-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	9,125	9,758	632	6.93%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	2,267	2,330	63	2.78%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	1,273	1,179	(94)	(7.38%)
6	616.1-.8	Fuel for Power Production	560	571	11	1.96%
7	618.1-.8	Chemicals	104	98	(6)	(5.77%)
8	620.1-.8	Materials & Supplies	1,681	1,732	51	3.03%
9	631.1-.8	Contractual Services - Eng.	31	28	(2)	(6.55%)
10	632.1-.8	Contractual Services - Acct.	162	150	(12)	(7.40%)
11	633.1-.8	Contractual Services - Legal	98	90	(7)	(7.17%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	1,697	1,981	284	16.74%
14	641.1-.8	Rental of Real Building/Real Property	145	155	10	6.90%
15	642.1-.8	Rental of Equipment	9	12	3	34.75%
16	650.1-.8	Transportation Expense	968	984	16	1.65%
17	656.1-.8	Insurance - Vehicle	111	103	(8)	(7.20%)
18	657.1-.8	Insurance - General Liability	228	255	26	11.38%
19	658.1-.8	Insurance - Workman's Comp	164	158	(6)	(3.67%)
20	659.1-.8	Insurance - Other	23	21	(2)	(8.82%)
21	660.1-.8	Advertising Expense	25	43	19	76.79%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	410	620	210	51.20%
23	667.1-.8	Reg. Comm. Exp. - Other	55	50	(5)	(9.09%)
24	670.1-.8	Bad Debt Expense	198	203	5	2.52%
25	675.1-.8	Miscellaneous Expenses	2,528	2,569	40	1.58%
26	**TOTAL WATER O & M EXPENSES**		21,862	23,088	1,228	5.62%
27	**TOTAL (LESS ACCTS 666 & 667)**		21,397	22,419	1,023	4.78%

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 / Lake / Venetian Village
Docket No.: 950495-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	3,832	4,250	418	10.91%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	952	1,014	62	6.51%
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	560	571	11	1.96%
7	618.1-.6	Chemicals	104	98	(6)	(5.77%)
8	620.1-.6	Materials & Supplies	1,418	1,445	27	1.90%
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	1,445	1,640	195	13.49%
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	840	856	16	1.90%
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	69	69	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	906	924	18	1.99%
26	**TOTAL WATER O & M EXPENSES**		11,328	11,973	646	5.70%
27	**TOTAL (LESS ACCTS 666 & 667)**		11,328	11,973	646	5.70%

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 / Lake / Venetian Village
Docket No.: 950495-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	1,460	1,546	85	5.82%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	363	370	7	1.93%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	5	5	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	81	82	2	2.48%
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	57	59	2	3.51%
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	26	25	(1)	(3.83%)
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	198	203	5	2.52%
25	675.7	Miscellaneous Expenses	498	486	(11)	(2.21%)
26		**TOTAL WATER O & M EXPENSES**	2,688	2,776	89	3.31%
27		**TOTAL (LESS ACCTS 666 & 667)**	2,688	2,776	89	3.31%

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 / Venetian Village
Docket No.: 950495-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	3,833	3,962	128	3.34%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	952	946	(6)	(0.63%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	68	70	2	2.93%
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	182	205	22	12.06%
9	631.8	Contractual Services - Eng.	31	28	(2)	(6.55%)
10	632.8	Contractual Services - Acct.	162	150	(12)	(7.40%)
11	633.8	Contractual Services - Legal	98	90	(7)	(7.17%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	252	341	89	35.33%
14	641.8	Rental of Real Building/Real Property	145	155	10	6.90%
15	642.8	Rental of Equipment	7	10	3	45.22%
16	650.8	Transportation Expense	71	69	(2)	(2.82%)
17	656.8	Insurance - Vehicle	111	103	(8)	(7.20%)
18	657.8	Insurance - General Liability	228	255	26	11.38%
19	658.8	Insurance - Workman's Comp	69	64	(5)	(7.29%)
20	659.8	Insurance - Other	23	21	(2)	(8.82%)
21	660.8	Advertising Expense	25	43	19	76.79%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	410	620	210	51.20%
23	667.8	Reg. Comm. Exp. - Other	55	50	(5)	(9.09%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	1,125	1,158	34	3.02%
26	**TOTAL WATER O & M EXPENSES**		7,846	8,339	494	6.30%
27	**TOTAL (LESS ACCTS 666 & 667)**		7,381	7,669	289	3.92%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule 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 / Venetian Village
Docket No.: 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	3
51	Marco Island	Docket No. 920655-WS	$106,820	116
52	GIGA	Docket No. 920199-WS	$677,601	736
53	Lehigh	Docket No. 911188-WS	$67,100	73
54			854,174	928
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	1,081
57	Uniform Rate Investigation (See page 2 for detail)		432,089	470
58			1,427,241	1,551
59	Total Projected Rate Case Expense		2,281,415	2,479
60	Annual Amortization		$570,354	$620
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	136
64	% of Total		100.000000%	0.108668%
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 / Venetian Village
Docket No.: 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 / Venetian Village
Docket No.: 950495-WS
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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year 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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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	579	40	2.50%	14	0	14	0.00%	0	14
4	339.1	Other Plant & Misc.	250	25	4.00%	10	0	10	0.00%	0	10
5		**SOURCE OF SUPPLY & PUMPING**									
6	303.2	Land & Land Rights	27	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	2,153	33	3.03%	65	0	65	0.00%	0	65
8	305.2	Collect. & Impound.	785	50	2.00%	16	0	16	0.00%	0	16
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	102	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	1,389	35	2.86%	40	0	40	0.00%	0	40
13	310.2	Power Generation Equpi.	19,746	20	5.00%	987	0	987	0.00%	0	987
14	311.2	Pumping Equipment	8,465	20	5.00%	423	0	423	0.00%	0	423
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	1,753	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	12,959	33	3.03%	393	0	393	0.00%	0	393
19	320.3	Water Treatment Equip.	6,835	22	4.55%	311	0	311	0.00%	0	311
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	326	25	4.00%	13	0	13	0.00%	0	13
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	60,238	37	2.70%	1,626	0	1,626	0.00%	0	1,626
26	331.4	Transmission & Distribution	3,428	43	2.33%	80	0	80	34.87%	28	52
27	333.4	Services	14,396	40	2.50%	360	0	360	0.00%	0	360
28	334.4	Meters & Meter Installation	9,746	20	5.00%	487	0	487	0.00%	0	487
29	335.4	Hydrants	82	45	2.22%	2	0	2	0.00%	0	2
30	339.4	Other Plant & Misc.	148	25	4.00%	6	0	6	0.00%	0	6
31		**GENERAL PLANT**									
32	303.5	Land & Land Rights	388	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	3,961	40	2.50%	99	0	99	0.00%	0	99
34	340.5	Office Furniture & Equipment	2,448	15	6.67%	163	0	163	0.00%	0	163
35	340.51	Computer Equipment	6,515	6	16.67%	1,086	0	1,086	0.00%	0	1,086
36	341.5	Transportation Equipment	3,759	6	16.67%	627	0	627	0.00%	0	627
37	342.5	Stores Equipment	35	18	5.56%	2	0	2	0.00%	0	2
38	343.5	Tools, Shop & Garage	1,364	16	6.25%	85	0	85	0.00%	0	85
39	344.5	Laboratory Equipment	1,237	15	6.67%	83	0	83	0.00%	0	83
40	345.5	Power Operated Equipment	1,562	12	8.33%	130	0	130	0.00%	0	130
41	346.5	Communication Equipmen	709	10	10.00%	71	0	71	0.00%	0	71
42	347.5	Miscellaneous Equipment	319	15	6.67%	21	0	21	0.00%	0	21
43	348.5	Other Tangible Plant	600	10	10.00%	60	0	60	0.00%	0	60
44		**INTANGIBLE PLANT**	829		2.90%	24	0	24	0.00%	0	24
45		**SUPPLY & PUMPING**	32,667		4.70%	1,534	0	1,534	0.00%	0	1,534
46		**WATER TREATMENT PLANT**	21,873		3.28%	717	0	717	0.00%	0	717
47		**TRANSMISSION & DISTRIBUTION**	88,042		2.91%	2,561	0	2,561	1.09%	28	2,533
48		**GENERAL PLANT**	22,898		10.60%	2,427	0	2,427	0.00%	0	2,427
49		**TOTAL DEPRECIATION EXPENSE**	166,308		4.37%	7,263	0	7,263	0.39%	28	7,235
50		**LESS: AMORTIZATION OF CIAC**				(1,273)	0	(1,273)		0	(1,273)
51		**NET DEPRECIATION EXPENSE - WATER**				5,990	0	5,990		28	5,962

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year 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	1996 Avg. Adj. CIAC	CIAC Amort. Composite			Utility	Composite Non-used and Useful	Non-used and Useful	Used and Useful
Line No.	CIAC Classifications	Balance	Rate	Per Books	Utility Adjustment	Adjusted CIAC Amort.	Percentage	Amount	CIAC Amort.
1	Plant Capacity Fees	72	3.43%	2	0	2	0.00%	0	2
2	Line/Main Extension Fees	30,632	2.40%	735	0	735	0.00%	0	735
3	Meter Installation Fees	10,326	5.00%	516	0	516	0.00%	0	516
4	Contributed Lines	0	2.40%	0	0	0	1.09%	0	0
5	Contributed Property Other Than Lines	0	3.42%	0	0	0	0.00%	0	0
6	Service Installation Fees	808	2.50%	20	0	20	0.00%	0	20
7	**TOTAL WATER CIAC AMORT. EXP.**	41,838		1,273	0	1,273		0	1,273

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year 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	2,153	65	3.02%
3	305.2 Collecting & Impounding reservoirs	785	16	2.04%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	102	3	2.94%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	1,389	40	2.88%
8	310.2 Power Generation Equipment	19,746	987	5.00%
9	311.2 Pumping Equipment	8,465	423	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	12,959	393	3.03%
12	320.3 Water Treatment Equipment	6,835	311	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	326	13	3.98%
15	330.4 Distribution Reservoirs	60,238	1,626	2.70%
16	**COMPOSITE RATE**	112,998	3,877	3.43%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	1	0	0.00%
19	331.4 Transmission & Distribution	3,428	80	2.33%
20	335.4 Hydrants	82	2	2.44%
21	339.4 Other Plant & Miscellaneous	148	6	4.05%
22	**COMPOSITE RATE**	3,659	88	2.40%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	9,746	487	5.00%
25	***COMPOSITE RATE***	9,746	487	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	14,396	360	2.50%
28	**COMPOSITE RATE**	14,396	360	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	112,998	3,877	3.43%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	3,659	88	2.40%
32	Meter Installation Fees (Line 25)	9,746	487	5.00%
33	Service Installation Fees (Line 28)	14,396	360	2.50%
34	**COMPOSITE RATE**	140,799	4,812	3.42%

(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 / Venetian Village
Docket No.: 950495-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%)	894	0	894	B-4(W)	
2	PAYROLL TAXES: (8.0%)	731	50	781	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL PAYROLL TAXES	731	50	781		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	1,842	0	1,842		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,842	0	1,842		
10	Non-used & Useful Percent			0.72%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(13)	(13)		
12	TOTAL USED & USEFUL REAL EST. TAXES	1,842	(13)	1,829		
13	OTHER:	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	TOTAL OTHER	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME)	3,467	37	3,504		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 / Lake / Venetian Village
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	19,861	0	19,861	B-4(W)
3	Less:				
4	O & M Expenses	21,928	1,161	23,088	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	5,962	0	5,962	B-13(W)
6	Amortization	349	0	349	B-18(W), A-21(S)
7	Taxes Other Than Income	3,467	37	3,504	B-15(W)
8	Pre-Tax Operating Expenses	31,705	1,198	32,903	
9	**PRE-TAX OPERATING INCOME**	(11,844)	(1,198)	(13,042)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(11,844)	(1,198)	(13,042)	
12	Less:				
13	Interest Expense:				
14	Rate Base	112,275	(72)	112,203	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	5,939	(4)	5,936	C-3
17	Net Taxable Income (L11 - L16)	(17,783)	(1,194)	(18,978)	
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)	(6,860)	(460)	(7,321)	
20	Less:				
21	Parent Debt Adjustment	253	0	253	C-1(W)
22	Investment Tax Credit	36	0	36	C-7(W)
23	**TOTAL INCOME TAXES**	(7,149)	(460)	(7,610)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year 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	17,500			A-20 (W)	
2	Last Authorized Amortization Rate	2.00%				
3	Total Amortization Expense	350	0	350		
4	Non-Used & Useful Amort. Exp.	(1)	0	(1)	From Below	
5	**NET AMORTIZATION EXPENSE**	349	0	349		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	350	0	350	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.39%	0.00%	0.39%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	(1)	0	(1)		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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	222,772	0	222,772	A-5 (W)
2	Utility Land & Land Rights	3,766	0	3,766	A-5 (W)
3	Non-Used and Useful	(40,202)	0	(40,202)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(73,025)	0	(73,025)	A-9 (W)
6	CIAC	(11,402)	(48)	(11,450)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	3,629	0	3,629	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	(1,012)	0	(1,012)	Vol. II
13	Deferred Taxes	(3,240)	0	(3,240)	C-7 (W)
14	Working Capital Allowance	5,861	0	5,861	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	107,147	(48)	107,099	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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	(48)	(48)	
41				
42	2.			
43		0	0	
44				
45		(48)	(48)	
46				
47	**SUBTOTAL**	(48)	(48)	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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**	(48)	(48)	

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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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 / Weiaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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**		196,158
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**		196,158
16			
17			
18	1993 Additions		850
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	1,424
21	1993 Net Additions		2,274
22	**12/31/93 Balance**		198,432
23			
24			
25	1994 Additions		9,422
26	1994 Retirements		603
27	1994 Adjustments		0
28	1994 Net Additions		8,819
29	**12/31/94 Balance**		207,251
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(163)
32	1995 Additions		9,610
33	1995 Retirements		224
34	1995 Adjustments		0
35	1995 Net Additions		9,386
36	**12/31/95 Balance**		216,475
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,521)
39	1996 Additions		16,345
40	1996 Retirements		17
41	1996 Adjustments		0
42	1996 Net Additions		16,328
43	**12/31/96 Balance**		231,281

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

Note: May not cross foot due to rounding.

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

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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	178	0	0	0	178	0	178	178	0	178
4	339.1 Other Plant & Miscellaneous	167	0	0	0	167	0	167	167	0	167
5	**SOURCE OF SUPPLY & PUMPING**										
6	*303.2 Land & Land Rights*	23	0	0	0	23	0	23	23	0	23
7	304.2 Structures & Improvements	6,478	0	0	0	6,478	0	6,478	6,478	0	6,478
8	305.2 Collecting & Impounding reservoirs	17,168	0	0	0	17,168	0	17,168	17,168	0	17,168
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,287	0	0	0	1,287	0	1,287	1,287	0	1,287
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	30	0	0	0	30	0	30	30	0	30
13	*310.2 Power Generation Equipment*	13	0	0	0	13	0	13	13	0	13
14	311.2 Pumping Equipment	69,527	0	0	0	69,527	0	69,527	69,527	0	69,527
15	339.2 Other Plant & Miscellaneous	1	0	0	0	1	0	1	1	0	1
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	3,356	0	0	0	3,356	0	3,356	3,356	0	3,356
18	304.3 Structures & Improvements	8,170	0	0	0	8,170	0	8,170	8,170	0	8,170
19	320.3 Water Treatment Equipment	20,474	0	0	0	20,474	0	20,474	20,474	0	20,474
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	647	0	647	647	0	647	323	0	323
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	1	0	0	0	1	0	1	1	0	1
24	304.4 Structures & Improvements	40	0	0	0	40	0	40	40	0	40
25	330.4 Distribution Reservoirs	18,831	11,900	0	11,900	30,731	0	30,731	27,985	0	27,985
26	331.4 Transmission & Distribution	26,622	0	0	0	26,622	0	26,622	26,622	0	26,622
27	*333.4 Services*	6,570	604	0	604	7,174	0	7,174	6,872	0	6,872
28	334.4 Meters & Meter Installation	14,348	1,133	0	1,133	15,481	0	15,481	14,915	0	14,915
29	335.4 Hydrants	134	0	0	0	134	0	134	134	0	134
30	339.4 Other Plant & Miscellaneous	44	0	0	0	44	0	44	44	0	44
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	386	0	0	0	386	0	386	386	0	386
33	304.5 Structures & Improvements	3,921	33	(17)	16	3,937	0	3,937	3,932	0	3,932
34	*340.5 Office Furniture & Equipment*	2,430	0	0	0	2,430	0	2,430	2,430	0	2,430
35	340.51 Computer Equipment	5,724	1,228	0	1,228	6,952	0	6,952	6,468	0	6,468
36	341.5 Transportation Equipment	3,631	165	0	165	3,796	0	3,796	3,731	0	3,731
37	342.5 Stores Equipment	35	0	0	0	35	0	35	35	0	35
38	343.5 Tools, Shop & Garage Equipment	1,324	50	0	50	1,374	0	1,374	1,354	0	1,354
39	344.5 Laboratory Equipment	1,204	39	0	39	1,243	0	1,243	1,228	0	1,228
40	345.5 Power Operated Equipment	1,220	547	0	547	1,767	0	1,767	1,551	0	1,551
41	346.5 Communication Equipment	704	0	0	0	704	0	704	704	0	704
42	347.5 Miscellaneous Equipment	316	0	0	0	316	0	316	316	0	316
43	348.5 Other Tangible Plant	596	0	0	0	596	0	596	596	0	596
44	**INTANGIBLE PLANT**	345	0	0	0	345	0	345	345	0	345
45	**SUPPLY & PUMPING**	94,527	0	0	0	94,527	0	94,527	94,527	0	94,527
46	**WATER TREATMENT PLANT**	32,000	647	0	647	32,647	0	32,647	32,324	0	32,324
47	***TRANSMISSION & DISTRIBUTION***	66,590	13,636	0	13,636	80,227	0	80,227	76,612	0	76,612
48	**GENERAL PLANT**	21,491	2,062	(17)	2,044	23,535	0	23,535	22,730	0	22,730
49	**TOTAL PLANT IN SERVICE**	214,953	16,345	(17)	16,328	231,281	0	231,281	226,537	0	226,537
50	**LAND & LAND RIGHTS**	3,766	0	0	0	3,766	0	3,766	3,766	0	3,766
51	***TOTAL PIS LESS LAND***	211,188	16,345	(17)	16,328	227,515	0	227,515	222,772	0	222,772

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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
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	178	178	178	178	178	178	178	178	178	178	178	178	178	0	178
4	339.1 Other Plant & Miscellaneous	167	167	167	167	167	167	167	167	167	167	167	167	167	0	167
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	23	23	23	23	23	23	23	23	23	23	23	23	23	0	23
7	304.2 Structures & Improvements	6,478	6,478	6,478	6,478	6,478	6,478	6,478	6,478	6,478	6,478	6,478	6,478	6,478	0	6,478
8	305.2 Collecting & Impounding reservoirs	17,168	17,168	17,168	17,168	17,168	17,168	17,168	17,168	17,168	17,168	17,168	17,168	17,168	0	17,168
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	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	0	1,287
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	30	30	30	30	30	30	30	30	30	30	30	30	30	0	30
13	310.2 Power Generation Equipment	13	13	13	13	13	13	13	13	13	13	13	13	13	0	13
14	311.2 Pumping Equipment	69,527	69,527	69,527	69,527	69,527	69,527	69,527	69,527	69,527	69,527	69,527	69,527	69,527	0	69,527
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	3,356	3,356	3,356	3,356	3,356	3,356	3,356	3,356	3,356	3,356	3,356	3,356	3,356	0	3,356
18	304.3 Structures & Improvements	8,170	8,170	8,170	8,170	8,170	8,170	8,170	8,170	8,170	8,170	8,170	8,170	8,170	0	8,170
19	320.3 Water Treatment Equipment	20,474	20,474	20,474	20,474	20,474	20,474	20,474	20,474	20,474	20,474	20,474	20,474	20,474	0	20,474
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	54	108	162	216	269	323	377	431	485	539	593	647	647	323
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	40	40	40	40	40	40	40	40	40	40	40	40	40	0	40
25	330.4 Distribution Reservoirs	18,831	18,831	18,831	30,731	30,731	30,731	30,731	30,731	30,731	30,731	30,731	30,731	30,731	11,900	27,965
26	331.4 Transmission & Distribution	26,622	26,622	26,622	26,622	26,622	26,622	26,622	26,622	26,622	26,622	26,622	26,622	26,622	0	26,622
27	333.4 Services	6,570	6,621	6,671	6,721	6,772	6,822	6,872	6,922	6,973	7,023	7,073	7,124	7,174	604	6,872
28	334.4 Meters & Meter Installation	14,348	14,443	14,537	14,632	14,726	14,820	14,915	15,009	15,104	15,198	15,292	15,387	15,481	1,133	14,915
29	335.4 Hydrants	134	134	134	134	134	134	134	134	134	134	134	134	134	0	134
30	339.4 Other Plant & Miscellaneous	44	44	44	44	44	44	44	44	44	44	44	44	44	0	44
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	386	386	386	386	386	386	386	386	386	386	386	386	386	0	386
33	304.5 Structures & Improvements	3,921	3,934	3,935	3,938	3,938	3,939	3,925	3,925	3,926	3,928	3,931	3,934	3,937	16	3,932
34	340.5 Office Furniture & Equipment	2,430	2,430	2,430	2,430	2,430	2,430	2,430	2,430	2,430	2,430	2,430	2,430	2,430	0	2,430
35	340.51 Computer Equipment	5,724	6,211	6,249	6,349	6,368	6,389	6,509	6,529	6,549	6,849	6,746	6,852	6,952	1,228	6,468
36	341.5 Transportation Equipment	3,631	3,697	3,702	3,715	3,716	3,721	3,737	3,739	3,742	3,756	3,769	3,783	3,796	165	3,731
37	342.5 Stores Equipment	35	35	35	35	35	35	35	35	35	35	35	35	35	0	35
38	343.5 Tools, Shop & Garage Equipment	1,324	1,344	1,345	1,348	1,350	1,351	1,356	1,357	1,358	1,362	1,366	1,370	1,374	50	1,354
39	344.5 Laboratory Equipment	1,204	1,220	1,221	1,224	1,225	1,226	1,229	1,230	1,231	1,234	1,237	1,240	1,243	39	1,228
40	345.5 Power Operated Equipment	1,220	1,437	1,454	1,499	1,507	1,516	1,569	1,578	1,587	1,632	1,675	1,722	1,767	547	1,551
41	346.5 Communication Equipment	704	704	704	704	704	704	704	704	704	704	704	704	704	0	704
42	347.5 Miscellaneous Equipment	316	316	316	316	316	316	316	316	316	316	316	316	316	0	316
43	348.5 Other Tangible Plant	596	596	596	596	596	596	596	596	596	596	596	596	596	0	596
44	**INTANGIBLE PLANT**	345	345	345	345	345	345	345	345	345	345	345	345	345	0	345
45	**SUPPLY & PUMPING**	94,527	94,527	94,527	94,527	94,527	94,527	94,527	94,527	94,527	94,527	94,527	94,527	94,527	0	94,527
46	**WATER TREATMENT PLANT**	32,000	32,054	32,108	32,162	32,216	32,270	32,324	32,378	32,431	32,485	32,539	32,593	32,647	647	32,324
47	**TRANSMISSION & DISTRIBUTION**	66,590	66,735	66,880	78,925	79,069	79,214	79,359	79,503	79,648	79,793	79,937	80,082	80,227	13,636	76,612
48	**GENERAL PLANT**	21,491	22,309	22,372	22,540	22,574	22,608	22,791	22,824	22,858	23,026	23,189	23,367	23,535	2,044	22,790
49	**TOTAL PLANT IN SERVICE**	214,953	215,970	216,231	228,499	228,731	228,963	229,345	229,577	229,809	230,176	230,538	230,914	231,281	16,326	226,537
50	**LAND & LAND RIGHTS**	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	0	3,766
51	**TOTAL PIS LESS LAND**	211,188	212,204	212,466	224,733	224,965	225,197	225,579	225,811	226,043	226,411	226,772	227,148	227,515	16,326	222,772

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

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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	54	54	54	54	54	54	54	54	54	54	54	54	647	323
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	11,900	0	0	0	0	0	0	0	0	0	11,900	9,154
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	50	50	50	50	50	50	50	50	50	50	50	50	604	302
28	334.4 Meters & Meter Installation	94	94	94	94	94	94	94	94	94	94	94	94	1,133	566
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	13	1	3	1	1	(14)	1	1	3	3	3	3	16	11
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	487	38	100	20	20	119	20	20	100	97	106	100	1,226	743
36	341.5 Transportation Equipment	65	5	13	3	3	16	3	3	13	13	14	13	165	100
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	20	2	4	1	1	5	1	1	4	4	4	4	50	30
39	344.5 Laboratory Equipment	15	1	3	1	1	4	1	1	3	3	3	3	39	24
40	345.5 Power Operated Equipment	217	17	45	9	9	53	9	9	45	43	47	45	547	331
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**	54	54	54	54	54	54	54	54	54	54	54	54	647	323
47	**TRANSMISSION & DISTRIBUTION**	145	145	12,045	145	145	145	145	145	145	145	145	145	13,636	10,022
48	**GENERAL PLANT**	818	83	169	34	34	183	34	34	169	163	177	189	2,044	1,239
49	**TOTAL NET ADDITIONS**	1,016	262	12,267	232	232	382	232	232	367	361	378	367	16,328	11,584
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	1,016	262	12,267	232	232	382	232	232	367	361	378	367	16,328	11,584

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

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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	54	54	54	54	54	54	54	54	54	54	54	54	647	323
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	11,900	0	0	0	0	0	0	0	0	0	11,900	9,154
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	50	50	50	50	50	50	50	50	50	50	50	50	604	302
28	334.4 Meters & Meter Installation	94	94	94	94	94	94	94	94	94	94	94	94	1,133	566
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	13	1	3	1	1	3	1	1	3	3	3	3	33	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	487	38	100	20	20	119	20	20	100	97	106	100	1,228	743
36	341.5 Transportation Equipment	65	5	13	3	3	16	3	3	13	13	14	13	165	100
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	20	2	4	1	1	5	1	1	4	4	4	4	50	30
39	344.5 Laboratory Equipment	15	1	3	1	1	4	1	1	3	3	3	3	39	24
40	345.5 Power Operated Equipment	217	17	45	9	9	53	9	9	45	43	47	45	547	331
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**	54	54	54	54	54	54	54	54	54	54	54	54	647	323
47	**TRANSMISSION & DISTRIBUTION**	145	145	12,045	145	145	145	145	145	145	145	145	145	13,636	10,022
48	**GENERAL PLANT**	818	63	169	34	34	200	34	34	169	163	177	169	2,062	1,248
49	**TOTAL GROSS ADDITIONS**	1,016	262	12,267	232	232	399	232	232	367	361	376	367	16,345	11,593
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	1,016	262	12,267	232	232	399	232	232	367	361	376	367	16,345	11,593

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

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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	17	0	0	0	0	0	0	17	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	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	17	0	0	0	0	0	0	17	9
49	TOTAL RETIREMENTS	0	0	0	0	0	17	0	0	0	0	0	0	17	9
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	17	0	0	0	0	0	0	17	9

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

Company: SSU / Putnam / Weleka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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	178	0.00%	0
4	339.1 Other Plant & Miscellaneous	167	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	23	0.00%	0
7	304.2 Structures & Improvements	6,478	61.91%	4,010
8	305.2 Collecting & Impounding reservoirs	17,168	61.91%	10,629
9	306.2 Lake, River & Other Intakes	0	61.91%	0
10	307.2 Wells & Springs	1,287	61.91%	797
11	308.2 Infiltration Galleries & Tunnels	0	61.91%	0
12	309.2 Supply Mains	30	61.91%	19
13	310.2 Power Generation Equipment	13	0.00%	0
14	311.2 Pumping Equipment	69,527	44.13%	30,685
15	339.2 Other Plant & Miscellaneous	1	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	3,356	0.00%	0
18	304.3 Structures & Improvements	8,170	0.00%	0
19	320.3 Water Treatment Equipment	20,474	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	323	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	1	0.00%	0
24	304.4 Structures & Improvements	40	0.00%	0
25	330.4 Distribution Reservoirs	27,985	0.00%	0
26	331.4 Transmission & Distribution	26,622	45.96%	12,236
27	333.4 Services	6,872	0.00%	0
28	334.4 Meters & Meter Installation	14,915	0.00%	0
29	335.4 Hydrants	134	0.00%	0
30	339.4 Other Plant & Miscellaneous	44	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	386	0.00%	0
33	304.5 Structures & Improvements	3,932	0.00%	0
34	340.5 Office Furniture & Equipment	2,430	0.00%	0
35	340.51 Computer Equipment	6,468	0.00%	0
36	341.5 Transportation Equipment	3,731	0.00%	0
37	342.5 Stores Equipment	35	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,354	0.00%	0
39	344.5 Laboratory Equipment	1,228	0.00%	0
40	345.5 Power Operated Equipment	1,551	0.00%	0
41	346.5 Communication Equipment	704	0.00%	0
42	347.5 Miscellaneous Equipment	316	0.00%	0
43	348.5 Other Tangible Plant	596	0.00%	0
44	**INTANGIBLE PLANT**	345	0.00%	0
45	**SUPPLY & PUMPING**	94,527	48.81%	46,140
46	**WATER TREATMENT PLANT**	32,324	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	78,612	15.97%	12,236
48	**GENERAL PLANT**	22,730	0.00%	0
49	**TOTAL PLANT IN SERVICE**	226,537	25.77%	58,376
50	**LAND & LAND RIGHTS**	3,766	0.00%	0
51	**TOTAL PIS LESS LAND**	222,772	26.20%	58,376

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

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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	58,376	0	58,376	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(18,174)	0	(18,174)	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**	40,202	0	40,202	

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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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		35,816
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		8,234
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		8,234
15	12/31/92 Balance		44,050
16			
17			
18	1993 Additions		8,248
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	(1,167)
21	1993 Net Additions		7,081
22	12/31/93 Balance		51,131
23			
24			
25	1994 Additions		8,842
26	1994 Retirements		603
27	1994 Adjustments		0
28	1994 Net Additions		8,239
29	12/31/94 Balance		59,370
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(73)
32	1995 Additions		9,410
33	1995 Retirements		224
34	1995 Adjustments		0
35	1995 Net Additions		9,186
36	12/31/95 Balance		68,483
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(435)
39	1996 Additions		9,973
40	1996 Retirements		17
41	1996 Adjustments		0
42	1996 Net Additions		9,956
43	12/31/96 Balance		78,004

(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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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	21	4	25	0	25	23	0	23
4	339.1 Other Plant & Miscellaneous	31	7	38	0	38	34	0	34
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,536	196	1,732	0	1,732	1,634	0	1,634
8	305.2 Collecting & Impounding reservoirs	1,888	343	2,231	0	2,231	2,059	0	2,059
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	717	43	760	0	760	738	0	738
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	6	1	7	0	7	7	0	7
13	310.2 Power Generation Equipment	5	1	6	0	6	6	0	6
14	311.2 Pumping Equipment	23,278	3,476	26,754	0	26,754	25,016	0	25,016
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	2,175	248	2,423	0	2,423	2,299	0	2,299
19	320.3 Water Treatment Equipment	5,659	932	6,591	0	6,591	6,125	0	6,125
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	13	13	0	13	7	0	7
22	TRANSMISSION & DISTRIBUTION								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	8	1	9	0	9	9	0	9
25	330.4 Distribution Reservoirs	2,760	756	3,516	0	3,516	3,138	0	3,138
26	331.4 Transmission & Distribution	9,233	620	9,853	0	9,853	9,543	0	9,543
27	333.4 Services	2,155	172	2,327	0	2,327	2,241	0	2,241
28	334.4 Meters & Meter Installation	8,279	746	9,025	0	9,025	8,652	0	8,652
29	335.4 Hydrants	20	3	23	0	23	22	0	22
30	339.4 Other Plant & Miscellaneous	43	2	45	0	45	44	0	44
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	886	81	967	0	967	926	0	926
34	340.5 Office Furniture & Equipment	1,120	162	1,282	0	1,282	1,201	0	1,201
35	340.51 Computer Equipment	2,629	1,078	3,707	0	3,707	3,168	0	3,168
36	341.5 Transportation Equipment	2,682	622	3,304	0	3,304	2,993	0	2,993
37	342.5 Stores Equipment	12	2	14	0	14	13	0	13
38	343.5 Tools, Shop & Garage Equipment	685	85	770	0	770	728	0	728
39	344.5 Laboratory Equipment	178	82	260	0	260	219	0	219
40	345.5 Power Operated Equipment	1,245	129	1,374	0	1,374	1,309	0	1,309
41	346.5 Communication Equipment	329	70	399	0	399	364	0	364
42	347.5 Miscellaneous Equipment	80	21	101	0	101	90	0	90
43	348.5 Other Tangible Plant	391	60	451	0	451	421	0	421
44	INTANGIBLE PLANT	52	11	63	0	63	57	0	57
45	SUPPLY & PUMPING	27,427	4,060	31,487	0	31,487	29,457	0	29,457
46	WATER TREATMENT PLANT	7,834	1,193	9,027	0	9,027	8,430	0	8,430
47	TRANSMISSION & DISTRIBUTION	22,498	2,300	24,798	0	24,798	23,648	0	23,648
48	GENERAL PLANT	10,237	2,392	12,629	0	12,629	11,432	0	11,432
49	TOTAL ACCUMULATED DEPRECIATION	68,048	9,956	78,004	0	78,004	73,025	0	73,025

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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
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	21	21	21	21	21	21	25	25	25	25	25	25	25	4	23
4	339.1 Other Plant & Miscellaneous	31	32	33	34	35	36	32	33	34	35	36	37	38	7	34
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	1,536	1,552	1,568	1,584	1,600	1,616	1,636	1,652	1,668	1,684	1,700	1,716	1,732	196	1,634
8	305.2 Collecting & Impounding reservoirs	1,888	1,917	1,946	1,975	2,004	2,033	2,057	2,086	2,115	2,144	2,173	2,202	2,231	343	2,059
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	717	721	725	729	733	737	736	740	744	748	752	756	760	43	738
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	6	6	6	6	6	6	7	7	7	7	7	7	7	1	7
13	310.2 Power Generation Equipment	5	5	5	5	5	5	6	6	6	6	6	6	6	1	6
14	311.2 Pumping Equipment	23,278	23,568	23,856	24,146	24,436	24,726	25,014	25,304	25,594	25,884	26,174	26,464	26,754	3,476	25,016
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	2,175	2,196	2,217	2,238	2,259	2,280	2,297	2,318	2,339	2,360	2,381	2,402	2,423	248	2,299
19	320.3 Water Treatment Equipment	5,859	5,737	5,815	5,893	5,971	6,049	6,123	6,201	6,279	6,357	6,435	6,513	6,591	932	6,125
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	7	8	9	10	11	12	13	13	7
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	8	8	8	8	8	8	9	9	9	9	9	9	9	1	9
25	330.4 Distribution Reservoirs	2,760	2,823	2,886	2,949	3,012	3,075	3,138	3,201	3,264	3,327	3,390	3,453	3,516	756	3,138
26	331.4 Transmission & Distribution	9,233	9,285	9,337	9,389	9,441	9,493	9,541	9,593	9,645	9,697	9,749	9,801	9,853	620	9,543
27	333.4 Services	2,155	2,169	2,183	2,197	2,211	2,225	2,243	2,257	2,271	2,285	2,299	2,313	2,327	172	2,241
28	334.4 Meters & Meter Installation	8,279	8,341	8,403	8,465	8,527	8,589	8,653	8,715	8,777	8,839	8,901	8,963	9,025	746	8,652
29	335.4 Hydrants	20	20	20	20	20	20	23	23	23	23	23	23	23	3	22
30	339.4 Other Plant & Miscellaneous	43	43	43	43	43	43	45	45	45	45	45	45	45	2	44
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	888	894	902	910	918	926	919	927	935	943	951	959	967	81	926
34	340.5 Office Furniture & Equipment	1,120	1,134	1,148	1,162	1,176	1,190	1,198	1,212	1,226	1,240	1,254	1,268	1,282	162	1,201
35	340.51 Computer Equipment	2,629	2,719	2,809	2,899	2,989	3,079	3,167	3,257	3,347	3,437	3,527	3,617	3,707	1,078	3,168
36	341.5 Transportation Equipment	2,662	2,734	2,786	2,838	2,890	2,942	2,992	3,044	3,096	3,148	3,200	3,252	3,304	622	2,993
37	342.5 Stores Equipment	12	12	12	12	12	12	14	14	14	14	14	14	14	2	13
38	343.5 Tools, Shop & Garage Equipment	685	692	699	706	713	720	728	735	742	749	756	763	770	85	728
39	344.5 Laboratory Equipment	176	185	192	199	206	213	218	225	232	239	246	253	260	82	219
40	345.5 Power Operated Equipment	1,245	1,256	1,267	1,278	1,289	1,300	1,308	1,319	1,330	1,341	1,352	1,363	1,374	129	1,309
41	346.5 Communication Equipment	329	335	341	347	353	359	363	369	375	381	387	393	399	70	364
42	347.5 Miscellaneous Equipment	80	82	84	86	88	90	89	91	93	95	97	99	101	21	90
43	348.5 Other Tangible Plant	391	396	401	406	411	416	421	426	431	436	441	446	451	60	421
44	**INTANGIBLE PLANT**	52	53	54	55	56	57	57	58	59	60	61	62	63	11	57
45	**SUPPLY & PUMPING**	27,427	27,766	28,105	28,444	28,783	29,122	29,453	29,792	30,131	30,470	30,809	31,148	31,487	4,060	29,457
46	**WATER TREATMENT PLANT**	7,834	7,934	8,034	8,134	8,234	8,334	8,427	8,527	8,627	8,727	8,827	8,927	9,027	1,193	8,430
47	**TRANSMISSION & DISTRIBUTION**	22,496	22,689	22,880	23,071	23,262	23,453	23,652	23,843	24,034	24,225	24,416	24,607	24,798	2,300	23,648
48	**GENERAL PLANT**	10,237	10,439	10,641	10,843	11,045	11,247	11,417	11,619	11,821	12,023	12,225	12,427	12,629	2,392	11,432
49	**TOTAL WATER ACCUM. DEPR.**	68,048	68,881	69,714	70,547	71,380	72,213	73,006	73,839	74,672	75,505	76,338	77,171	78,004	9,956	73,025

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

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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	4	0	0	0	0	0	0	4	2
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	20	16	16	16	16	16	16	196	98
8	305.2 Collecting & Impounding reservoirs	29	29	29	29	29	24	29	29	29	29	29	29	343	171
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	4	4	4	4	4	(1)	4	4	4	4	4	4	43	21
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	0	0	0	0	0	1	0	0	0	0	0	0	1	1
14	311.2 Pumping Equipment	290	290	290	290	290	286	290	290	290	290	290	290	3,476	1,738
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	21	21	21	21	21	17	21	21	21	21	21	21	248	124
19	320.3 Water Treatment Equipment	78	78	78	78	78	74	78	78	78	78	78	78	932	466
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	2	1	1	1	1	1	1	13	7
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	1	0	0	0	0	0	0	1	1
25	330.4 Distribution Reservoirs	63	63	63	63	63	63	63	63	63	63	63	63	756	378
26	331.4 Transmission & Distribution	52	52	52	52	52	48	52	52	52	52	52	52	620	310
27	333.4 Services	14	14	14	14	14	18	14	14	14	14	14	14	172	86
28	334.4 Meters & Meter Installation	62	62	62	62	62	64	62	62	62	62	62	62	746	373
29	335.4 Hydrants	0	0	0	0	0	3	0	0	0	0	0	0	3	2
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	2	0	0	0	0	0	0	2	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	8	8	8	8	8	(7)	8	8	8	8	8	8	81	40
34	340.5 Office Furniture & Equipment	14	14	14	14	14	8	14	14	14	14	14	14	162	81
35	340.51 Computer Equipment	90	90	90	90	90	88	90	90	90	90	90	90	1,078	539
36	341.5 Transportation Equipment	52	52	52	52	52	50	52	52	52	52	52	52	622	311
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	7	7	7	7	7	8	7	7	7	7	7	7	85	43
39	344.5 Laboratory Equipment	7	7	7	7	7	5	7	7	7	7	7	7	82	41
40	345.5 Power Operated Equipment	11	11	11	11	11	8	11	11	11	11	11	11	129	64
41	346.5 Communication Equipment	6	6	6	6	6	4	6	6	6	6	6	6	70	35
42	347.5 Miscellaneous Equipment	2	2	2	2	2	(1)	2	2	2	2	2	2	21	10
43	348.5 Other Tangible Plant	5	5	5	5	5	5	5	5	5	5	5	5	60	30
44	**INTANGIBLE PLANT**	1	1	1	1	1	0	1	1	1	1	1	1	11	5
45	**SUPPLY & PUMPING**	339	339	339	339	339	331	339	339	339	339	339	339	4,060	2,030
46	**WATER TREATMENT PLANT**	100	100	100	100	100	93	100	100	100	100	100	100	1,193	597
47	**TRANSMISSION & DISTRIBUTION**	191	191	191	191	191	199	191	191	191	191	191	191	2,300	1,151
48	**GENERAL PLANT**	202	202	202	202	202	170	202	202	202	202	202	202	2,392	1,195
49	**TOTAL NET ADDITIONS**	833	833	833	833	833	793	833	833	833	833	833	833	9,956	4,978

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

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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	0	0	0	0	0	4	0	0	0	0	0	0	4	2
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	20	16	16	16	16	16	16	196	98
8	305.2 Collecting & Impounding reservoirs	29	29	29	29	29	24	29	29	29	29	29	29	343	171
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	4	4	4	4	4	(1)	4	4	4	4	4	4	43	21
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	0	0	0	0	0	1	0	0	0	0	0	0	1	1
14	311.2 Pumping Equipment	290	290	290	290	290	286	290	290	290	290	290	290	3,476	1,738
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	21	21	21	21	21	17	21	21	21	21	21	21	248	124
19	320.3 Water Treatment Equipment	78	78	78	78	78	74	78	78	78	78	78	78	932	466
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	2	1	1	1	1	1	1	13	7
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	1	0	0	0	0	0	0	1	1
25	330.4 Distribution Reservoirs	63	63	63	63	63	63	63	63	63	63	63	63	756	378
26	331.4 Transmission & Distribution	52	52	52	52	52	48	52	52	52	52	52	52	620	310
27	333.4 Services	14	14	14	14	14	18	14	14	14	14	14	14	172	86
28	334.4 Meters & Meter Installation	62	62	62	62	62	64	62	62	62	62	62	62	746	373
29	335.4 Hydrants	0	0	0	0	0	3	0	0	0	0	0	0	3	2
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	2	0	0	0	0	0	0	2	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	8	8	8	8	8	10	8	8	8	8	8	8	98	49
34	340.5 Office Furniture & Equipment	14	14	14	14	14	8	14	14	14	14	14	14	162	81
35	340.51 Computer Equipment	90	90	90	90	90	88	90	90	90	90	90	90	1,078	539
36	341.5 Transportation Equipment	52	52	52	52	52	50	52	52	52	52	52	52	622	311
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	7	7	7	7	7	8	7	7	7	7	7	7	85	43
39	344.5 Laboratory Equipment	7	7	7	7	7	5	7	7	7	7	7	7	82	41
40	345.5 Power Operated Equipment	11	11	11	11	11	8	11	11	11	11	11	11	129	64
41	346.5 Communication Equipment	6	6	6	6	6	4	6	6	6	6	6	6	70	35
42	347.5 Miscellaneous Equipment	2	2	2	2	2	(1)	2	2	2	2	2	2	21	10
43	348.5 Other Tangible Plant	5	5	5	5	5	5	5	5	5	5	5	5	60	30
44	**INTANGIBLE PLANT**	1	1	1	1	1	0	1	1	1	1	1	1	11	5
45	**SUPPLY & PUMPING**	339	339	339	339	339	331	339	339	339	339	339	339	4,060	2,030
46	**WATER TREATMENT PLANT**	100	100	100	100	100	93	100	100	100	100	100	100	1,193	597
47	**TRANSMISSION & DISTRIBUTION**	191	191	191	191	191	199	191	191	191	191	191	191	2,300	1,151
48	**GENERAL PLANT**	202	202	202	202	202	187	202	202	202	202	202	202	2,409	1,204
49	**TOTAL GROSS ADDITIONS**	833	833	833	833	833	810	833	833	833	833	833	833	9,973	4,987

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

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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	17	0	0	0	0	0	0	17	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	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	17	0	0	0	0	0	0	17	9
49	**TOTAL RETIREMENTS**	0	0	0	0	0	17	0	0	0	0	0	0	17	9

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

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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	23	0.00%	0
4	339.1 Other Plant & Miscellaneous	34	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	1,634	61.91%	1,012
8	305.2 Collecting & Impounding reservoirs	2,059	61.91%	1,275
9	306.2 Lake, River & Other Intakes	0	61.91%	0
10	307.2 Wells & Springs	738	61.91%	457
11	308.2 Infiltration Galleries & Tunnels	0	61.91%	0
12	309.2 Supply Mains	7	61.91%	4
13	310.2 Power Generation Equipment	6	0.00%	0
14	311.2 Pumping Equipment	25,016	44.13%	11,040
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	2,299	0.00%	0
19	320.3 Water Treatment Equipment	6,125	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	7	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	9	0.00%	0
25	330.4 Distribution Reservoirs	3,138	0.00%	0
26	331.4 Transmission & Distribution	9,543	45.96%	4,386
27	333.4 Services	2,241	0.00%	0
28	334.4 Meters & Meter Installation	8,652	0.00%	0
29	335.4 Hydrants	22	0.00%	0
30	339.4 Other Plant & Miscellaneous	44	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	926	0.00%	0
34	340.5 Office Furniture & Equipment	1,201	0.00%	0
35	340.51 Computer Equipment	3,168	0.00%	0
36	341.5 Transportation Equipment	2,993	0.00%	0
37	342.5 Stores Equipment	13	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	728	0.00%	0
39	344.5 Laboratory Equipment	219	0.00%	0
40	345.5 Power Operated Equipment	1,309	0.00%	0
41	346.5 Communication Equipment	364	0.00%	0
42	347.5 Miscellaneous Equipment	90	0.00%	0
43	348.5 Other Tangible Plant	421	0.00%	0
44	**INTANGIBLE PLANT**	57	0.00%	0
45	**SUPPLY & PUMPING**	29,457	46.81%	13,788
46	**WATER TREATMENT PLANT**	8,430	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	23,648	18.55%	4,386
48	**GENERAL PLANT**	11,432	0.00%	0
49	**TOTAL**	73,025	24.89%	18,174

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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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**	9,381
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	1,225
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,225
15	**12/31/92 Balance**	10,606
16		
17		
18	1993 Additions	225
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	225
22	**12/31/93 Balance**	10,831
23		
24		
25	1994 Additions	225
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	225
29	**12/31/94 Balance**	11,056
30		
31		
32	1995 Additions	225
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	225
36	**12/31/95 Balance**	11,281
37		
38		
39	1996 Additions	225
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross Up Refunds	48
42	1996 Net Additions	273
43	**12/31/96 Balance**	11,554

(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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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	48	48	0	48	48	0.00%	0
2	Line/Main Extensions	6,256	0	6,256	0	6,256	6,256	0	6,256	0.00%	0
3	Meter Installation Fees	4,875	75	4,950	0	4,950	4,915	0	4,915	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	15.97%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	48.81%	0
6	Service Installation Fees	150	150	300	0	300	231	0	231	0.00%	0
7	**TOTAL WATER CIAC**	11,281	225	11,506	48	11,554	11,402	48	11,450	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 / Putnam / Welaka/Saratoga Harbour
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 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	6,256	6,256	6,256	6,256	6,256	6,256	6,256	6,256	6,256	6,256	6,256	6,256	6,256	0	6,256
3	Meter Installation Fees	4,875	4,875	4,875	4,875	4,875	4,875	4,950	4,950	4,950	4,950	4,950	4,950	4,950	75	4,915
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	300	300	300	300	300	300	150	231
7	**TOTAL WATER CIAC**	11,281	11,281	11,281	11,281	11,281	11,281	11,506	11,506	11,506	11,506	11,506	11,506	11,506	225	11,402

650

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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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

651

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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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

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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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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	48	0	0	0	0	0	0	0	0	0	0	0	48	48
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**	48	0	0	0	0	0	0	0	0	0	0	0	48	48
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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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**	1,957
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	333
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	333
15	**12/31/92 Balance**	2,290
16		
17		
18	1993 Additions	370
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	370
22	**12/31/93 Balance**	2,660
23		
24		
25	1994 Additions	380
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	380
29	**12/31/94 Balance**	3,040
30		
31		
32	1995 Additions	390
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	390
36	**12/31/95 Balance**	3,430
37		
38		
39	1996 Additions	400
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	400
43	**12/31/96 Balance**	3,830

(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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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	2	2	0	2	1	0	1	0.00%	0
2	Line/Main Extensions	2,166	146	2,312	0	2,312	2,239	0	2,239	0.00%	0
3	Meter Installation Fees	1,261	246	1,507	0	1,507	1,384	0	1,384	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	18.55%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	46.81%	0
6	Service Installation Fees	2	6	8	0	8	5	0	5	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	3,429	400	3,829	0	3,829	3,629	0	3,629	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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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	2	2	2	2	2	2	2	2	1
2	Line/Main Extensions	2,166	2,178	2,190	2,202	2,214	2,226	2,240	2,252	2,264	2,276	2,288	2,300	2,312	146	2,239
3	Meter Installation Fees	1,261	1,282	1,303	1,324	1,345	1,366	1,381	1,402	1,423	1,444	1,465	1,486	1,507	246	1,384
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	2	3	4	5	6	7	8	6	5
7	TOTAL ACC. AMORT. CIAC	3,429	3,463	3,497	3,531	3,565	3,599	3,625	3,659	3,693	3,727	3,761	3,795	3,829	400	3,629

658

6/15/95 12:45 PM A14W2.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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)

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	2	0	0	0	0	0	0	2	1
2	Line/Main Extensions	12	12	12	12	12	14	12	12	12	12	12	12	146	73
3	Meter Installation Fees	21	21	21	21	21	15	21	21	21	21	21	21	246	123
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	(5)	1	1	1	1	1	1	6	3
7	**TOTAL NET ADDITIONS**	34	34	34	34	34	26	34	34	34	34	34	34	400	200

659

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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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	2	0	0	0	0	0	0	2	1
2	Line/Main Extensions	12	12	12	12	12	14	12	12	12	12	12	12	146	73
3	Meter Installation Fees	21	21	21	21	21	15	21	21	21	21	21	21	246	123
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	(5)	1	1	1	1	1	1	6	3
7	**TOTAL GROSS ADDITIONS**	34	34	34	34	34	26	34	34	34	34	34	34	400	200

Note: May not cross to rounding.

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

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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)

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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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 f 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	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%

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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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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	25.77%
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	411,546	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	137,610	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,610
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	15,694,364	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	704,262	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	1,761,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,189,555	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	9,425,196	10,175,594	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	5,889,920	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	372,536,487	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	12,240,842	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)	(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	1,397,805	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	8,617,512	7,341,633	4,330,468	6,096,028	7,856,940	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	11,902,704	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

(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	381,645	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	(1,369)	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	8,909,583	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	9,956,516	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	5,176,749	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	324,989,225	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

668

Note: May not cross [illegible]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	24,196,250	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	97,866,573	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	122,062,823	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	1,835,361
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	2,059,385	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	1,753,167	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	87,308	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															

699

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	2,963,384
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	(319,298)	(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	112,731,589	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	1,354,886	1,351,060	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	326,861,759	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

670

Note: May not cros to rounding.

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

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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 - %	26.20%	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 - %*	24.89%	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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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	15,048	0	15,048	10,334	25,382	68.67%	B-4(W),B-3(W)
3	Other Revenue	555	0	555	0	555		B-4(W)
4	**TOTAL OPERATING REVENUES**	15,603	0	15,603	10,334	25,937		
5	**OPERATING EXPENSES:**							
6	*Operation and Maintenance*	27,462	1,257	28,719	0	28,719		B-5(W)
7	Depreciation net of CIAC Amort	7,393	0	7,393	0	7,393		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	6,149	(1,109)	5,040	465 (A)	5,505		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(12,377)	(56)	(12,433)	3,807 (B)	(8,626)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	28,626	92	28,719	4,272	32,991		
12	**NET OPERATING INCOME**	(13,023)	(92)	(13,116)	6,062	(7,054)		
13	**RATE BASE**	107,147	(48)	107,099		107,099		A-1(W)
14	**RATE OF RETURN**	(12.15%)		(12.25%)		(6.59%)		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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	15,048	0	15,048	41,195	56,243	273.76%	B-4(W),B-3(W)
3	Other Revenue	555	0	555	0	555		B-4(W)
4	**TOTAL OPERATING REVENUES**	15,603	0	15,603	41,195	56,798		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	27,462	1,257	28,719	0	28,719		B-5(W)
7	Depreciation net of CIAC Amort	7,393	0	7,393	0	7,393		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	6,149	(1,109)	5,040	1,854 (A)	6,894		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(12,377)	(56)	(12,433)	15,176 (B)	2,743		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	28,626	92	28,719	17,030	45,749		
12	**NET OPERATING INCOME**	(13,023)	(92)	(13,116)	24,165	11,048		
13	**RATE BASE**	107,147	(48)	107,099		107,099		A-1(W)
14	**RATE OF RETURN**	(12.15%)		(12.25%)		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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year 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%	-29.91%	D-1(W)	
3	Rate of Return (%)	10.32%	-6.59%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	107,099	107,099	A-1(W)	
6	Required / Requested Income (L3 x L5)	11,049	(7,054)		
7	Adjusted Income Under Present Rates	(13,116)	(13,116)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	24,165	6,062		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	39,341	9,869		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	41,195	10,334		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	39,341	9,869		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	15,176	3,807		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	***REVENUE ASSESSMENT FEE (L12 - L10)***	*1,854*	*465*		*B-1(W)1/3,2/3*
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	24,165	6,062		B-1(W)1/3,2/3

Notes:

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

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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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	383	
11			
12	3. Conservation Program Expenses	267	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	262	
15			
16	5. Conservation Elasticity Adjustment	(199)	
17			
18	6. Hewitt Study Expenses	545	
19			
20	7.	0	
21			
22		1,257	
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.	59	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(1,168)	
43			
44		(1,109)	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(56)	
47			
48	2.	0	
49			
50		(56)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	92	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-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*	14,947	0	14,947
4	461.2 Metered - Commercial	101	0	101
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	15,048	0	15,048
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**	*15,048*	*0*	*15,048*
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 *Misc. service Revenues*	555	0	555
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**	555	0	555
26	**TOTAL PRESENT WATER OPERATING REVENUES**	15,603	0	15,603

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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year 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	11,442	732	12,174	6,402	305	6,707	1,390	144	1,534	3,650	283	3,933
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	2,860	47	2,906	1,600	0	1,600	347	19	367	912	27	939
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,866	(135)	1,731	1,800	(143)	1,657	5	0	5	61	8	70
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	707	(56)	651	707	(56)	651	0	0	0	0	0	0
8	620 Materials & Supplies	3,657	44	3,701	3,416	0	3,416	74	8	82	167	36	203
9	631 Contractual Services - Eng.	28	0	28	0	0	0	0	0	0	28	0	28
10	632 Contractual Services - Acct.	149	0	149	0	0	0	0	0	0	149	0	149
11	633 Contractual Services - Legal	90	0	90	0	0	0	0	0	0	90	0	90
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	2,499	362	2,861	2,268	254	2,522	0	0	0	231	108	339
14	641 Rental of Real Building/Real Property	133	21	154	0	0	0	0	0	0	133	21	154
15	642 Rental of Equipment	8	4	12	2	0	2	0	0	0	6	4	10
16	650 Transportation Expense	950	10	960	833	0	833	52	7	59	65	3	68
17	656 Insurance - Vehicle	102	0	102	0	0	0	0	0	0	102	0	102
18	657 Insurance - General Liability	209	43	253	0	0	0	0	0	0	209	43	253
19	658 Insurance - Workman's Comp (2)	195	2	197	109	0	109	24	1	25	62	1	63
20	659 Insurance - Other	21	0	21	0	0	0	0	0	0	21	0	21
21	660 Advertising Expense	23	20	43	0	0	0	0	0	0	23	20	43
22	666 Reg. Comm. Exp. - Rate Case Amort.	615	0	615	0	0	0	0	0	0	615	0	615
23	667 Reg. Comm. Exp. - Other	49	0	49	0	0	0	0	0	0	49	0	49
24	670 Bad Debt Expense	182	20	202	0	0	0	182	20	202	0	0	0
25	675 Miscellaneous Expenses	1,677	145	1,822	189	0	189	456	26	483	1,031	119	1,150
26	TOTAL WATER O & M EXPENSES	27,462	1,257	28,719	17,326	360	17,686	2,531	225	2,756	7,605	673	8,278

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.

678

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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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	947	869	1,001	984	978	960	963	962	939	968	935	957	11,442	732	12,174
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)	237	217	250	241	244	240	241	240	235	242	234	239	2,859	47	2,906
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	166	154	155	155	155	154	155	155	154	155	154	154	1,866	(135)	1,731
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	126	0	126	0	126	0	128	0	128	0	64	0	707	(56)	651
8	620.1-.8 Materials & Supplies	422	520	380	73	636	83	31	439	675	337	30	31	3,657	44	3,701
9	631.1-.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	28	0	28
10	632.1-.8 Contractual Services - Acct.	12	12	13	13	13	12	12	12	12	13	12	12	149	0	149
11	633.1-.8 Contractual Services - Legal	7	7	8	8	8	7	8	8	7	8	7	7	90	0	90
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	105	717	103	106	106	105	108	720	108	108	107	108	2,499	362	2,861
14	641.1-.8 Rental of Real Building/Real Property	11	10	11	11	11	11	11	11	11	11	11	11	133	21	154
15	642.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	6	4	12
16	650.1-.8 Transportation Expense	80	78	79	79	79	79	79	79	79	79	79	79	950	10	960
17	656.1-.8 Insurance - Vehicle	8	8	9	9	9	8	9	9	8	9	8	8	102	0	102
18	657.1-.8 Insurance - General Liability	17	17	18	18	18	17	18	18	17	18	17	17	209	43	252
19	658.1-.8 Insurance - Workman's Comp (2)	16	15	17	16	17	16	16	16	16	17	16	16	196	2	198
20	659.1-.8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21
21	660.1-.8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	23	20	43
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	51	49	53	53	52	51	52	52	51	52	50	51	615	0	615
23	667.1-.8 Reg. Comm. Exp. - Other	4	4	4	4	4	4	4	4	4	4	4	4	49	0	49
24	670.1-.8 Bad Debt Expense	15	14	15	15	15	15	16	15	15	16	15	15	182	20	202
25	675.1-.8 Miscellaneous Expenses	143	133	155	144	144	145	136	136	134	138	133	134	1,676	145	1,821
26	TOTAL WATER O & M EXPENSES	2,378	2,829	2,406	1,916	2,622	1,917	1,992	2,883	2,601	2,179	1,885	1,853	27,461	1,257	28,718

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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	531	475	570	535	553	541	538	538	522	539	522	537	6,402	305	6,707
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)	133	119	143	134	138	135	134	134	130	135	130	134	1,600	0	1,600
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	161	149	149	149	149	149	149	149	149	149	149	149	1,800	(143)	1,657
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	128	0	128	0	128	0	128	0	128	0	64	0	707	(56)	651
8	620.1-.6 Materials & Supplies	402	501	360	52	615	63	11	418	655	317	11	11	3,416	0	3,416
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	86	899	83	86	86	85	89	700	89	88	89	89	2,268	254	2,522
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	70	69	69	69	69	69	69	69	69	69	69	69	833	0	833
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)	9	8	10	9	9	9	9	9	9	9	9	9	109	0	109
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	21	16	28	18	19	21	11	11	11	12	11	10	189	0	189
26	TOTAL WATER DIRECT O & M EXPENSES	1,541	2,037	1,541	1,053	1,768	1,074	1,138	2,030	1,762	1,318	1,054	1,009	17,326	360	17,686

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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	116	106	118	117	117	115	119	117	114	119	115	117	1,390	144	1,534
2	603.7 *Salaries & Wages - Officers, Etc.*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	604.7 Employee Pensions & Benefits (1)	29	26	29	29	29	29	30	29	29	30	29	29	347	19	367
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	5	0	5
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	6	6	6	6	6	6	6	6	6	6	6	6	74	8	82
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	4	4	4	4	4	4	4	4	4	4	4	52	7	59
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	24	1	25
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	15	14	15	15	15	15	16	15	15	16	15	15	182	20	202
25	675.7 Miscellaneous Expenses	38	35	39	38	38	38	39	39	38	39	38	38	456	26	483
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	211	193	214	212	213	210	216	214	208	216	209	213	2,531	225	2,756

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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	300	288	313	312	307	303	306	307	303	309	298	303	3,650	283	3,933
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)	75	72	78	78	77	76	77	77	76	77	75	76	912	27	939
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	5	5	5	5	5	5	5	5	5	5	5	5	61	8	70
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	14	13	14	14	14	14	14	14	14	14	14	14	167	36	203
9	631.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	28	0	28
10	632.8 Contractual Services - Acct.	12	12	13	13	13	12	12	12	12	13	12	12	149	0	149
11	633.8 Contractual Services - Legal	7	7	8	8	8	7	8	8	7	8	7	7	90	0	90
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	19	18	20	20	19	19	19	19	19	20	19	19	231	108	339
14	641.8 Rental of Real Building/Real Property	11	10	11	11	11	11	11	11	11	11	11	11	133	21	154
15	642.8 Rental of Equipment	0	0	1	1	1	1	1	1	1	1	0	1	6	4	10
16	650.8 Transportation Expense	5	5	6	6	5	5	5	5	5	6	5	5	65	3	68
17	656.8 Insurance - Vehicle	8	8	9	9	9	8	9	9	8	9	8	8	102	0	102
18	657.8 Insurance - General Liability	17	17	18	18	18	17	18	18	17	18	17	17	209	43	253
19	658.8 Insurance - Workman's Comp (2)	5	5	5	5	5	5	5	5	5	5	5	5	62	1	63
20	659.8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21
21	660.8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	23	20	43
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	51	49	53	53	52	51	52	52	51	52	50	51	615	0	615
23	667.8 Reg. Comm. Exp. - Other	4	4	4	4	4	4	4	4	4	4	4	4	49	0	49
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	85	81	88	88	87	86	87	87	86	87	84	86	1,031	119	1,150
26	**TOTAL WATER ALLOCATED A & G EXPENSES**	625	600	651	650	640	632	638	639	631	645	622	631	7,605	673	8,278

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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year 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 lest year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT 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	11,302	663	(523)	11,442	0	123	64	0	0	545	732	12,174
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)	2,807	53	0	2,860	0	31	16	0	0	0	47	2,906
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	1,873	0	(7)	1,866	0	8	0	0	(143)	0	(135)	1,731
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	693	14	0	707	0	0	0	0	(56)	0	(56)	651
8	620.1-.8 Materials & Supplies	3,611	70	(25)	3,657	0	15	21	8	0	0	44	3,701
9	631.1-.8 Contractual Services - Eng.	30	1	(3)	28	0	0	0	0	0	0	0	28
10	632.1-.8 Contractual Services - Acct.	161	3	(15)	149	0	0	0	0	0	0	0	149
11	633.1-.8 Contractual Services - Legal	97	2	(9)	90	0	0	0	0	0	0	0	90
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	2,475	48	(24)	2,499	0	38	69	254	0	0	362	2,861
14	641.1-.8 Rental of Real Building/Real Property	144	3	(14)	133	0	21	0	0	0	0	21	154
15	642.1-.8 Rental of Equipment	8	0	(1)	8	0	3	1	0	0	0	4	12
16	650.1-.8 Transportation Expense	944	18	(12)	950	0	10	0	0	0	0	10	960
17	656.1-.8 Insurance - Vehicle	110	2	(11)	102	0	0	0	0	0	0	0	102
18	657.1-.8 Insurance - General Liability	227	4	(22)	209	0	43	0	0	0	0	43	253
19	658.1-.8 Insurance - Workman's Comp (2)	202	(7)	0	195	0	2	0	0	0	0	2	197
20	659.1-.8 Insurance - Other	23	0	(2)	21	0	0	0	0	0	0	0	21
21	660.1-.8 Advertising Expense	25	0	(2)	23	0	0	20	0	0	0	20	43
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	407	0	208	615	0	0	0	0	0	0	0	615
23	667.1-.8 Reg. Comm. Exp. - Other	55	0	(5)	49	0	0	0	0	0	0	0	49
24	670.1-.8 Bad Debt Expense	197	0	(15)	182	0	20	0	0	0	0	20	202
25	675.1-.8 Miscellaneous Expenses	1,796	35	(154)	1,677	0	69	77	0	0	0	145	1,822
26	**TOTAL WATER O & M EXPENSES**	27,186	911	(636)	27,462	0	383	267	262	(199)	545	1,257	28,719

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 -7.958% 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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year 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	6,047	355	(0)	6,402	0	0	0	0	0	305	305	6,707
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)	1,502	98	0	1,600	0	0	0	0	0	0	0	1,600
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	1,800	0	0	1,800	0	0	0	0	(143)	0	(143)	1,657
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	693	14	0	707	0	0	0	0	(56)	0	(56)	651
8	620.1-.6 Materials & Supplies	3,350	65	0	3,416	0	0	0	0	0	0	0	3,416
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	2,225	43	(0)	2,268	0	0	0	254	0	0	254	2,522
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	817	16	0	833	0	0	0	0	0	0	0	833
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)	108	1	0	109	0	0	0	0	0	0	0	109
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	185	4	0	189	0	0	0	0	0	0	0	189
26	**TOTAL WATER DIRECT O & M EXPENSES**	16,730	596	1	17,326	0	0	0	254	(199)	305	360	17,686

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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year 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	1,450	85	(144)	1,390	0	78	0	0	0	66	144	1,534
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)	360	(13)	0	347	0	19	0	0	0	0	19	367
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	5	0	(0)	5	0	0	0	0	0	0	0	5
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	80	2	(8)	74	0	8	0	0	0	0	8	82
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	57	1	(5)	52	0	7	0	0	0	0	7	59
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)	26	(2)	0	24	0	1	0	0	0	0	1	25
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	197	0	(15)	182	0	20	0	0	0	0	20	202
25	675.7	Miscellaneous Expenses	494	10	(47)	456	0	26	0	0	0	0	26	483
26		**TOTAL WATER O & M EXPENSES**	2,668	83	(220)	2,531	0	159	0	0	0	66	225	2,756

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, 666/766 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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year 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	3,805	223	(379)	3,650	0	45	64	0	0	174	283	3,933
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)	945	(33)	0	912	0	11	16	0	0	0	27	939
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	68	0	(6)	61	0	8	0	0	0	0	8	70
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	181	4	(17)	167	0	7	21	8	0	0	36	203
9	631.8	Contractual Services - Eng.	30	1	(3)	28	0	0	0	0	0	0	0	28
10	632.8	Contractual Services - Acct.	161	3	(15)	149	0	0	0	0	0	0	0	149
11	633.8	Contractual Services - Legal	97	2	(9)	90	0	0	0	0	0	0	0	90
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	250	5	(24)	231	0	38	69	0	0	0	108	339
14	641.8	Rental of Real Building/Real Property	144	3	(14)	133	0	21	0	0	0	0	21	154
15	642.8	Rental of Equipment	7	0	(1)	6	0	3	1	0	0	0	4	10
16	650.8	Transportation Expense	70	1	(7)	65	0	3	0	0	0	0	3	68
17	656.8	Insurance - Vehicle	110	2	(11)	102	0	0	0	0	0	0	0	102
18	657.8	Insurance - General Liability	227	4	(22)	209	0	43	0	0	0	0	43	253
19	658.8	Insurance - Workman's Comp (2)	68	(6)	0	62	0	1	0	0	0	0	1	63
20	659.8	Insurance - Other	23	0	(2)	21	0	0	0	0	0	0	0	21
21	660.8	Advertising Expense	25	0	(2)	23	0	0	20	0	0	0	20	43
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	407	0	208	615	0	0	0	0	0	0	0	615
23	667.8	Reg. Comm. Exp. - Other	55	0	(5)	49	0	0	0	0	0	0	0	49
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	1,116	22	(107)	1,031	0	42	77	0	0	0	119	1,150
26		TOTAL WATER O & M EXPENSES	7,788	232	(416)	7,605	0	224	267	8	0	174	673	8,278

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 / Welaka/Saratoga Harbour
Docket No.: 950495-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	11,302	12,174	872	7.72%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	2,807	2,906	99	3.53%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	1,873	1,731	(142)	(7.58%)
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	693	651	(42)	(6.06%)
8	620.1-.8	Materials & Supplies	3,611	3,701	90	2.49%
9	631.1-.8	Contractual Services - Eng.	30	28	(2)	(6.60%)
10	632.1-.8	Contractual Services - Acct.	161	149	(12)	(7.46%)
11	633.1-.8	Contractual Services - Legal	97	90	(7)	(7.22%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	2,475	2,861	386	15.60%
14	641.1-.8	Rental of Real Building/Real Property	144	154	10	6.95%
15	642.1-.8	Rental of Equipment	9	12	3	34.95%
16	650.1-.8	Transportation Expense	944	960	16	1.69%
17	656.1-.8	Insurance - Vehicle	110	102	(8)	(7.25%)
18	657.1-.8	Insurance - General Liability	227	253	26	11.47%
19	658.1-.8	Insurance - Workman's Comp	202	197	(5)	(2.48%)
20	659.1-.8	Insurance - Other	23	21	(2)	(8.88%)
21	660.1-.8	Advertising Expense	25	43	19	77.36%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	407	615	208	51.09%
23	667.1-.8	Reg. Comm. Exp. - Other	55	49	(5)	(9.16%)
24	670.1-.8	Bad Debt Expense	197	202	5	2.54%
25	675.1-.8	Miscellaneous Expenses	1,796	1,822	26	1.45%
26	**TOTAL WATER O & M EXPENSES**		27,185	28,719	1,535	5.65%
27	**TOTAL (LESS ACCTS 666 & 667)**		26,724	28,054	1,332	4.98%

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 DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-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	6,047	6,707	660	10.91%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	1,502	1,600	98	6.52%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	1,800	1,657	(143)	(7.94%)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	693	651	(42)	(6.06%)
8	620.1-.6	Materials & Supplies	3,350	3,416	66	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	2,225	2,522	297	13.35%
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	817	833	16	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	108	109	1	0.93%
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	185	189	4	2.16%
26	**TOTAL WATER O & M EXPENSES**		16,729	17,686	957	5.72%
27	**TOTAL (LESS ACCTS 666 & 667)**		16,729	17,686	957	5.72%

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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-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) 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	601.7	Salaries & Wages - Employees	1,450	1,534	85	5.86%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	360	367	7	1.94%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	5	5	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	80	82	2	2.50%
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	57	59	2	3.53%
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	26	25	(1)	(3.86%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	197	202	5	2.54%
25	675.7	Miscellaneous Expenses	494	483	(11)	(2.23%)
26	**TOTAL WATER O & M EXPENSES**		2,668	2,756	89	3.34%
27	**TOTAL (LESS ACCTS 666 & 667)**		2,668	2,756	89	3.34%

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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-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	3,805	3,933	128	3.36%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	945	939	(6)	(0.63%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	68	70	2	2.95%
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	181	203	22	12.15%
9	631.8	Contractual Services - Eng.	30	28	(2)	(6.60%)
10	632.8	Contractual Services - Acct.	161	149	(12)	(7.46%)
11	633.8	Contractual Services - Legal	97	90	(7)	(7.22%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	250	339	89	35.59%
14	641.8	Rental of Real Building/Real Property	144	154	10	6.95%
15	642.8	Rental of Equipment	7	10	3	45.56%
16	650.8	Transportation Expense	70	68	(2)	(2.84%)
17	656.8	Insurance - Vehicle	110	102	(8)	(7.25%)
18	657.8	Insurance - General Liability	227	253	26	11.47%
19	658.8	Insurance - Workman's Comp	68	63	(5)	(7.35%)
20	659.8	Insurance - Other	23	21	(2)	(8.88%)
21	660.8	Advertising Expense	25	43	19	77.36%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	407	615	208	51.09%
23	667.8	Reg. Comm. Exp. - Other	55	49	(5)	(9.16%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	1,116	1,150	34	3.05%
26		**TOTAL WATER O & M EXPENSES**	7,788	8,278	492	6.32%
27		**TOTAL (LESS ACCTS 666 & 667)**	7,326	7,613	289	3.94%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule 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 / Welaka/Saratoga Harbour
Docket No.: 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	Waterlech 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	3
51	Marco Island	Docket No. 920655-WS	$106,820	115
52	GIGA	Docket No. 920199-WS	$677,601	731
53	Lehigh	Docket No. 911188-WS	$67,100	72
54			854,174	921
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	1,073
57	Uniform Rate Investigation (See page 2 for detail)		432,089	466
58			1,427,241	1,540
59	Total Projected Rate Case Expense		2,281,415	2,461
60	Annual Amortization		$570,354	$615
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	135
64	% of Total		100.000000%	0.107869%
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 / Welaka/Saratoga Harbour*
Docket No.: 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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year 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 / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 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	178	40	2.50%	4	0	4	0.00%	0	4
4	339.1	Other Plant & Misc.	167	25	4.00%	7	0	7	0.00%	0	7
5		**SOURCE OF SUPPLY & PUMPING**									
6	303.2	Land & Land Rights	23	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	6,478	33	3.03%	196	0	196	61.91%	121	75
8	305.2	Collect. & Impound.	17,168	50	2.00%	343	0	343	61.91%	212	131
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	61.91%	0	0
10	307.2	Wells & Springs	1,287	30	3.33%	43	0	43	61.91%	27	16
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	61.91%	0	0
12	309.2	Supply Mains	30	35	2.86%	1	0	1	61.91%	1	0
13	310.2	Power Generation Equpi.	13	20	5.00%	1	0	1	0.00%	0	1
14	311.2	Pumping Equipment	69,527	20	5.00%	3,476	0	3,476	44.13%	1,534	1,942
15	339.2	Other Plant & Misc.	1	25	4.00%	0	0	0	0.00%	0	0
16		**WATER TREATMENT PLANT**									
17	303.3	Land & Land Rights	3,356	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	8,170	33	3.03%	248	0	248	0.00%	0	248
19	320.3	Water Treatment Equip.	20,474	22	4.55%	932	0	932	0.00%	0	932
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	323	25	4.00%	13	0	13	0.00%	0	13
22		**TRANSMISSION & DISTRIBUTION**									
23	303.4	Land & Land Rights	1	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	40	33	3.03%	1	0	1	0.00%	0	1
25	330.4	Distr. Reservoirs	27,985	37	2.70%	756	0	756	0.00%	0	756
26	331.4	Transmission & Distribution	26,622	43	2.33%	620	0	620	45.96%	285	335
27	333.4	Services	6,872	40	2.50%	172	0	172	0.00%	0	172
28	334.4	Meters & Meter Installation	14,915	20	5.00%	746	0	746	0.00%	0	746
29	335.4	Hydrants	134	45	2.22%	3	0	3	0.00%	0	3
30	339.4	Other Plant & Misc.	44	25	4.00%	2	0	2	0.00%	0	2
31		**GENERAL PLANT**									
32	303.5	Land & Land Rights	386	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	3,932	40	2.50%	98	0	98	0.00%	0	98
34	340.5	Office Furniture & Equipment	2,430	15	6.67%	162	0	162	0.00%	0	162
35	340.51	Computer Equipment	6,468	6	16.67%	1,078	0	1,078	0.00%	0	1,078
36	341.5	Transportation Equipment	3,731	6	16.67%	622	0	622	0.00%	0	622
37	342.5	Stores Equipment	35	18	5.56%	2	0	2	0.00%	0	2
38	343.5	Tools, Shop & Garage	1,354	16	6.25%	85	0	85	0.00%	0	85
39	344.5	Laboratory Equipment	1,228	15	6.67%	82	0	82	0.00%	0	82
40	345.5	Power Operated Equipment	1,551	12	8.33%	129	0	129	0.00%	0	129
41	346.5	Communication Equipment	704	10	10.00%	70	0	70	0.00%	0	70
42	347.5	Miscellaneous Equipment	316	15	6.67%	21	0	21	0.00%	0	21
43	348.5	Other Tangible Plant	596	10	10.00%	60	0	60	0.00%	0	60
44		**INTANGIBLE PLANT**	345		3.19%	11	0	11	0.00%	0	11
45		**SUPPLY & PUMPING**	94,527		4.30%	4,060	0	4,060	46.67%	1,895	2,165
46		**WATER TREATMENT PLANT**	32,324		3.69%	1,193	0	1,193	0.00%	0	1,193
47		**TRANSMISSION & DISTRIBUTION**	76,612		3.00%	2,300	0	2,300	12.39%	285	2,015
48		**GENERAL PLANT**	22,730		10.60%	2,409	0	2,409	0.00%	0	2,409
49		**TOTAL DEPRECIATION EXPENSE**	226,537		4.40%	9,973	0	9,973	21.86%	2,180	7,793
50		**LESS: AMORTIZATION OF CIAC**				(400)	0	(400)		0	(400)
51		**NET DEPRECIATION EXPENSE - WATER**				9,573	0	9,573		2,180	7,393

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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year 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	48	3.97%	2	0	2	0.00%	0	2
2	Line/Main Extension Fees	6,256	2.33%	146	0	146	0.00%	0	146
3	Meter installation Fees	4,915	5.00%	246	0	246	0.00%	0	246
4	Contributed Lines	0	2.33%	0	0	0	12.39%	0	0
5	Contributed Property Other Than Lines	0	3.77%	0	0	0	46.67%	0	0
6	Service Installation Fees	231	2.50%	6	0	6	0.00%	0	6
7	**TOTAL WATER CIAC AMORT. EXP.**	11,450		400	0	400		0	400

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 / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year 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	6,478	196	3.03%
3	305.2 Collecting & Impounding reservoirs	17,168	343	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	1,287	43	3.34%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	30	1	3.33%
8	310.2 Power Generation Equipment	13	1	7.69%
9	311.2 Pumping Equipment	69,527	3,476	5.00%
10	339.2 Other Plant & Miscellaneous	1	0	0.00%
11	304.3 Structures & Improvements	8,170	248	3.04%
12	320.3 Water Treatment Equipment	20,474	932	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	323	13	4.02%
15	330.4 Distribution Reservoirs	27,985	756	2.70%
16	**COMPOSITE RATE**	151,456	6,009	3.97%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	40	1	2.50%
19	331.4 Transmission & Distribution	26,622	620	2.33%
20	335.4 Hydrants	134	3	2.24%
21	339.4 Other Plant & Miscellaneous	44	2	4.55%
22	**COMPOSITE RATE**	26,840	626	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	14,915	746	5.00%
25	**COMPOSITE RATE**	14,915	746	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	6,872	172	2.50%
28	**COMPOSITE RATE**	6,872	172	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	151,456	6,009	3.97%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	26,840	626	2.33%
32	Meter Installation Fees (Line 25)	14,915	746	5.00%
33	Service Installation Fees (Line 28)	6,872	172	2.50%
34	**COMPOSITE RATE**	200,083	7,553	3.77%

(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 / Welaka/Saratoga Harbour
Docket No.: 950495-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%)**	702	0	702	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	915	59	974	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	915	59	974		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	4,532	0	4,532		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	4,532	0	4,532		
10	Non-used & Useful Percent			25.77%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(1,168)	(1,168)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	4,532	(1,168)	3,364		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	6,149	(1,109)	5,040		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 / Welaka/Saratoga Harbour
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	15,603	0	15,603	B-4(W)
3	Less:				
4	O & M Expenses	27,462	1,257	28,719	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	7,393	0	7,393	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	6,149	(1,109)	5,040	B-15(W)
8	Pre-Tax Operating Expenses	41,004	148	41,152	
9	**PRE-TAX OPERATING INCOME**	(25,401)	(148)	(25,549)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(25,401)	(148)	(25,549)	
12	Less:				
13	Interest Expense:				
14	Rate Base	107,147	(48)	107,099	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	5,668	(3)	5,666	C-3
17	Net Taxable Income (L11 - L16)	(31,069)	(145)	(31,215)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(11,985)	(56)	(12,041)	
20	Less:				
21	Parent Debt Adjustment	344	0	344	C-1(W)
22	Investment Tax Credit	49	0	49	C-7(W)
23	**TOTAL INCOME TAXES**	(12,377)	(56)	(12,434)	

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year 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 (%)	21.86%	0.00%	21.86%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule 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	65,416	0	65,416	A-5 (W)
2	Utility Land & Land Rights	401	0	401	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(31,628)	0	(31,628)	A-9 (W)
6	CIAC	(26,841)	(43)	(26,884)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	9,239	0	9,239	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	(982)	0	(982)	Vol. II
13	Deferred Taxes	1,457	0	1,457	C-7 (W)
14	Working Capital Allowance	5,687	0	5,687	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	22,750	(43)	22,707	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule 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	(43)	(43)	
41				
42	2.			
43		0	0	
44				
45		(43)	(43)	
46				
47	**SUBTOTAL**	(43)	(43)	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule 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**	(43)	(43)	

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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 / Westmont
Docket No.: 950495-WS
Schedule 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 / Orange / Westmont
Docket No.: 950495-WS
Schedule 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**	54,170
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	0
12	1992 Retirements	2,018
13	1992 Adjustments	0
14	1992 Net Additions	(2,016)
15	**12/31/92 Balance**	52,154
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	General Plant Allocation True-up 2,042
21	1993 Net Additions	2,042
22	**12/31/93 Balance**	54,196
23		
24		
25	1994 Additions	6,418
26	1994 Retirements	585
27	1994 Adjustments	0
28	1994 Net Additions	5,833
29	**12/31/94 Balance**	60,029
30		
31	**Adjustment to beginning balance**	General Plant re-allocation true-up (158)
32	1995 Additions	5,282
33	1995 Retirements	217
34	1995 Adjustments	0
35	1995 Net Additions	5,065
36	**12/31/95 Balance**	64,936
37		
38	**Adjustment to beginning balance**	General Plant re-allocation true-up (1,476)
39	1996 Additions	4,313
40	1996 Retirements	77
41	1996 Adjustments	0
42	1996 Net Additions	4,296
43	**12/31/96 Balance**	67,756

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

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Note: May not cross foot due to rounding.

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

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule 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	615	0	0	0	615	0	615	615	0	615
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	454	0	0	0	454	0	454	454	0	454
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	26	0	0	0	26	0	26	26	0	26
13	310.2 Power Generation Equipment	11	0	0	0	11	0	11	11	0	11
14	311.2 Pumping Equipment	2,093	0	0	0	2,093	0	2,093	2,093	0	2,093
15	339.2 Other Plant & Miscelaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	(3)	0	0	0	(3)	0	(3)	(3)	0	(3)
18	304.3 Structures & Improvements	781	0	0	0	781	0	781	781	0	781
19	320.3 Water Treatment Equipment	445	0	0	0	445	0	445	445	0	445
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	628	0	628	628	0	628	314	0	314
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	295	0	0	0	295	0	295	295	0	295
26	331.4 Transmission & Distribution	24,120	0	0	0	24,120	0	24,120	24,120	0	24,120
27	333.4 Services	2,921	586	0	586	3,507	0	3,507	3,214	0	3,214
28	334.4 Meters & Meter Installation	10,593	1,099	0	1,099	11,692	0	11,692	11,143	0	11,143
29	335.4 Hydrants	83	0	0	0	83	0	83	83	0	83
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	374	0	0	0	374	0	374	374	0	374
33	304.5 Structures & Improvements	3,805	32	(17)	15	3,820	0	3,820	3,815	0	3,815
34	340.5 Office Furniture & Equipment	2,358	0	0	0	2,358	0	2,358	2,358	0	2,358
35	340.51 Computer Equipment	5,555	1,191	0	1,191	6,746	0	6,746	6,276	0	6,276
36	341.5 Transportation Equipment	3,524	160	0	160	3,684	0	3,684	3,621	0	3,621
37	342.5 Stores Equipment	34	0	0	0	34	0	34	34	0	34
38	343.5 Tools, Shop & Garage Equipment	1,285	48	0	48	1,333	0	1,333	1,314	0	1,314
39	344.5 Laboratory Equipment	1,169	38	0	38	1,207	0	1,207	1,192	0	1,192
40	345.5 Power Operated Equipment	1,184	531	0	531	1,715	0	1,715	1,505	0	1,505
41	346.5 Communication Equipment	683	0	0	0	683	0	683	683	0	683
42	347.5 Miscellaneous Equipment	307	0	0	0	307	0	307	307	0	307
43	348.5 Other Tangible Plant	578	0	0	0	578	0	578	578	0	578
44	**INTANGIBLE PLANT**	687	0	0	0	687	0	687	687	0	687
45	**SUPPLY & PUMPING**	2,677	0	0	0	2,677	0	2,677	2,677	0	2,677
46	**WATER TREATMENT PLANT**	1,223	628	0	628	1,851	0	1,851	1,537	0	1,537
47	**TRANSMISSION & DISTRIBUTION**	36,018	1,685	0	1,685	39,703	0	39,703	38,860	0	38,860
48	**GENERAL PLANT**	20,854	2,001	(17)	1,984	22,838	0	22,838	22,056	0	22,056
49	**TOTAL PLANT IN SERVICE**	63,459	4,313	(17)	4,296	67,756	0	67,756	65,818	0	65,818
50	**LAND & LAND RIGHTS**	401	0	0	0	401	0	401	401	0	401
51	**TOTAL PIS LESS LAND**	63,058	4,313	(17)	4,296	67,355	0	67,355	65,416	0	65,416

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 / Westmont
Docket No.: 950495-WS
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	615	615	615	615	615	615	615	615	615	615	615	615	615	0	615
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	454	454	454	454	454	454	454	454	454	454	454	454	454	0	454
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	26	26	26	26	26	26	26	26	26	26	26	26	26	0	26
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	2,093	2,093	2,093	2,093	2,093	2,093	2,093	2,093	2,093	2,093	2,093	2,093	2,093	0	2,093
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	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	0	(3)
18	304.3 Structures & Improvements	781	781	781	781	781	781	781	781	781	781	781	781	781	0	781
19	320.3 Water Treatment Equipment	445	445	445	445	445	445	445	445	445	445	445	445	445	0	445
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	52	105	157	209	261	314	366	418	471	523	575	628	628	314
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	295	295	295	295	295	295	295	295	295	295	295	295	295	0	295
26	331.4 Transmission & Distribution	24,120	24,120	24,120	24,120	24,120	24,120	24,120	24,120	24,120	24,120	24,120	24,120	24,120	0	24,120
27	333.4 Services	2,921	2,970	3,019	3,067	3,116	3,165	3,214	3,263	3,311	3,360	3,409	3,458	3,507	586	3,214
28	334.4 Meters & Meter Installation	10,593	10,685	10,776	10,868	10,960	11,051	11,143	11,234	11,326	11,418	11,508	11,601	11,692	1,099	11,143
29	335.4 Hydrants	83	83	83	83	83	83	83	83	83	83	83	83	83	0	83
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	374	374	374	374	374	374	374	374	374	374	374	374	374	0	374
33	304.5 Structures & Improvements	3,805	3,817	3,818	3,821	3,821	3,822	3,808	3,809	3,809	3,812	3,815	3,817	3,820	15	3,815
34	340.5 Office Furniture & Equipment	2,358	2,358	2,358	2,358	2,358	2,358	2,358	2,358	2,358	2,358	2,358	2,358	2,358	0	2,358
35	340.51 Computer Equipment	5,555	6,027	6,064	6,161	6,181	6,200	6,316	6,335	6,355	6,452	6,546	6,649	6,746	1,191	6,276
36	341.5 Transportation Equipment	3,524	3,587	3,592	3,605	3,608	3,610	3,626	3,629	3,631	3,644	3,657	3,671	3,684	160	3,621
37	342.5 Stores Equipment	34	34	34	34	34	34	34	34	34	34	34	34	34	0	34
38	343.5 Tools, Shop & Garage Equipment	1,295	1,304	1,306	1,309	1,310	1,311	1,316	1,316	1,317	1,321	1,325	1,329	1,333	48	1,314
39	344.5 Laboratory Equipment	1,169	1,184	1,185	1,188	1,189	1,189	1,193	1,194	1,194	1,197	1,200	1,203	1,207	38	1,192
40	345.5 Power Operated Equipment	1,184	1,394	1,411	1,454	1,463	1,471	1,523	1,531	1,540	1,584	1,625	1,671	1,715	531	1,505
41	346.5 Communication Equipment	683	683	683	683	683	683	683	683	683	683	683	683	683	0	683
42	347.5 Miscellaneous Equipment	307	307	307	307	307	307	307	307	307	307	307	307	307	0	307
43	348.5 Other Tangible Plant	578	578	578	578	578	578	578	578	578	578	578	578	578	0	578
44	**INTANGIBLE PLANT**	687	687	687	687	687	687	687	687	687	687	687	687	687	0	687
45	**SUPPLY & PUMPING**	2,677	2,677	2,677	2,677	2,677	2,677	2,677	2,677	2,677	2,677	2,677	2,677	2,677	0	2,677
46	**WATER TREATMENT PLANT**	1,223	1,276	1,328	1,380	1,432	1,485	1,537	1,589	1,642	1,694	1,746	1,799	1,851	628	1,537
47	**TRANSMISSION & DISTRIBUTION**	36,018	36,158	36,299	36,439	36,580	36,720	36,861	39,001	39,141	39,282	39,422	39,562	39,703	1,685	68,860
48	**GENERAL PLANT**	20,854	21,649	21,709	21,873	21,905	21,938	22,115	22,148	22,181	22,344	22,502	22,674	22,838	1,984	22,056
49	**TOTAL PLANT IN SERVICE**	63,459	64,446	64,700	65,056	65,291	65,507	65,977	66,102	66,328	66,684	67,035	67,399	67,756	4,296	65,618
50	**LAND & LAND RIGHTS**	401	401	401	401	401	401	401	401	401	401	401	401	401	0	401
51	**TOTAL PIS LESS LAND**	63,058	64,045	64,299	64,655	64,890	65,105	65,476	65,701	65,926	66,283	66,633	66,998	67,355	4,296	65,416

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

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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	52	52	52	52	52	52	52	52	52	52	52	52	628	314
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	49	49	49	49	49	49	49	49	49	49	49	49	586	293
28	334.4 Meters & Meter Installation	92	92	92	92	92	92	92	92	92	92	92	92	1,099	550
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	13	1	3	1	1	(14)	1	1	3	3	3	3	15	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	473	36	97	19	19	116	19	19	97	94	102	97	1,191	721
36	341.5 Transportation Equipment	64	5	13	3	3	16	3	3	13	13	14	13	160	97
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	19	1	4	1	1	5	1	1	4	4	4	4	48	29
39	344.5 Laboratory Equipment	15	1	3	1	1	4	1	1	3	3	3	3	38	23
40	345.5 Power Operated Equipment	211	16	43	9	9	52	9	9	43	42	46	43	531	321
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**	52	52	52	52	52	52	52	52	52	52	52	52	628	314
47	**TRANSMISSION & DISTRIBUTION**	140	140	140	140	140	140	140	140	140	140	140	140	1,685	843
48	**GENERAL PLANT**	794	61	164	33	33	178	33	33	164	158	172	164	1,964	1,201
49	**TOTAL NET ADDITIONS**	986	254	356	225	225	370	225	225	356	351	365	356	4,296	2,358
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	986	254	356	225	225	370	225	225	356	351	365	356	4,296	2,358

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

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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	52	52	52	52	52	52	52	52	52	52	52	52	628	314
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	49	49	49	49	49	49	49	49	49	49	49	49	586	293
28	334.4 Meters & Meter Installation	92	92	92	92	92	92	92	92	92	92	92	92	1,099	550
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	13	1	3	1	1	3	1	1	3	3	3	3	32	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	473	36	97	19	19	116	19	19	97	94	102	97	1,191	721
36	341.5 Transportation Equipment	64	5	13	3	3	16	3	3	13	13	14	13	160	97
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	19	1	4	1	1	5	1	1	4	4	4	4	48	29
39	344.5 Laboratory Equipment	15	1	3	1	1	4	1	1	3	3	3	3	38	23
40	345.5 Power Operated Equipment	211	16	43	9	9	52	9	9	43	42	46	43	531	321
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**	52	52	52	52	52	52	52	52	52	52	52	52	628	314
47	**TRANSMISSION & DISTRIBUTION**	140	140	140	140	140	140	140	140	140	140	140	140	1,685	843
48	**GENERAL PLANT**	794	61	164	33	33	194	33	33	164	158	172	164	2,001	1,210
49	**TOTAL GROSS ADDITIONS**	986	254	356	225	225	387	225	225	356	351	365	356	4,313	2,367
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	986	254	356	225	225	387	225	225	356	351	365	356	4,313	2,367

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

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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 PIS by account for each month of the last year and the average.

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 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	17	0	0	0	0	0	0	17	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	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	17	0	0	0	0	0	0	17	9
49	**TOTAL RETIREMENTS**	0	0	0	0	0	17	0	0	0	0	0	0	17	9
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	17	0	0	0	0	0	0	17	9

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

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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 adjustments for PIS by account for each month of the last 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 / Westmont
Docket No.: 950495-WS
Schedule 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	615	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	454	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	26	0.00%	0
13	310.2 Power Generation Equipment	11	0.00%	0
14	311.2 Pumping Equipment	2,093	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	(3)	0.00%	0
18	304.3 Structures & Improvements	781	0.00%	0
19	320.3 Water Treatment Equipment	445	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	314	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	295	0.00%	0
26	331.4 Transmission & Distribution	24,120	0.00%	0
27	333.4 Services	3,214	0.00%	0
28	334.4 Meters & Meter Installation	11,143	0.00%	0
29	335.4 Hydrants	83	0.00%	0
30	339.4 Other Plant & Miscellaneous	4	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	374	0.00%	0
33	304.5 Structures & Improvements	3,815	0.00%	0
34	340.5 Office Furniture & Equipment	2,358	0.00%	0
35	340.51 Computer Equipment	6,276	0.00%	0
36	341.5 Transportation Equipment	3,621	0.00%	0
37	342.5 Stores Equipment	34	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,314	0.00%	0
39	344.5 Laboratory Equipment	1,192	0.00%	0
40	345.5 Power Operated Equipment	1,505	0.00%	0
41	346.5 Communication Equipment	683	0.00%	0
42	347.5 Miscellaneous Equipment	307	0.00%	0
43	348.5 Other Tangible Plant	578	0.00%	0
44	**INTANGIBLE PLANT**	687	0.00%	0
45	**SUPPLY & PUMPING**	2,677	0.00%	0
46	**WATER TREATMENT PLANT**	1,537	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	38,860	0.00%	0
48	**GENERAL PLANT**	22,056	0.00%	0
49	**TOTAL PLANT IN SERVICE**	65,818	0.00%	0
50	**LAND & LAND RIGHTS**	401	0.00%	0
51	**TOTAL PIS LESS LAND**	65,418	0.00%	0

Note: May not cross foot due to rounding.

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

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule 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 / Westmont
Docket No.: 950495-WS
Schedule 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.

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

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule 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**		23,012
10	Utility Adjustment to ordered balance (1)		(222)
11	1992 Additions		1,313
12	1992 Retirements		2,016
13	1992 Adjustments		0
14	1992 Net Additions		(703)
15	**12/31/92 Balance**		22,087
16			
17			
18	1993 Additions		1,287
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	1,141
21	1993 Net Additions		2,428
22	**12/31/93 Balance**		24,515
23			
24			
25	1994 Additions		3,049
26	1994 Retirements		585
27	1994 Adjustments		0
28	1994 Net Additions		2,464
29	**12/31/94 Balance**		26,979
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(71)
32	1995 Additions		3,498
33	1995 Retirements		217
34	1995 Adjustments		0
35	1995 Net Additions		3,281
36	**12/31/95 Balance**		30,189
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(424)
39	1996 Additions		3,744
40	1996 Retirements		17
41	1996 Adjustments		0
42	1996 Net Additions		3,727
43	**12/31/96 Balance**		33,492

(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 / Westmont
Docket No.: 950495-WS
Schedule 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	117	15	132	0	132	125	0	125
4	339.1 Other Plant & Miscellaneous	17	3	20	0	20	19	0	19
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	258	15	273	0	273	266	0	266
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	6	1	7	0	7	7	0	7
13	310.2 Power Generation Equipment	3	1	4	0	4	4	0	4
14	311.2 Pumping Equipment	1,386	105	1,491	0	1,491	1,438	0	1,438
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	465	24	489	0	489	477	0	477
19	320.3 Water Treatment Equipment	203	20	223	0	223	213	0	213
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	13	13	0	13	7	0	7
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	144	8	152	0	152	148	0	148
26	331.4 Transmission & Distribution	13,860	562	14,422	0	14,422	14,141	0	14,141
27	333.4 Services	(222)	80	(142)	0	(142)	(182)	0	(182)
28	334.4 Meters & Meter Installation	3,573	557	4,130	0	4,130	3,852	0	3,852
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	860	78	938	0	938	898	0	898
34	340.5 Office Furniture & Equipment	1,087	157	1,244	0	1,244	1,165	0	1,165
35	340.51 Computer Equipment	2,551	1,046	3,597	0	3,597	3,074	0	3,074
36	341.5 Transportation Equipment	2,603	604	3,207	0	3,207	2,905	0	2,905
37	342.5 Stores Equipment	12	2	14	0	14	13	0	13
38	343.5 Tools, Shop & Garage Equipment	665	82	747	0	747	706	0	706
39	344.5 Laboratory Equipment	173	79	252	0	252	212	0	212
40	345.5 Power Operated Equipment	1,208	125	1,333	0	1,333	1,271	0	1,271
41	346.5 Communication Equipment	319	68	387	0	387	353	0	353
42	347.5 Miscellaneous Equipment	77	20	97	0	97	87	0	87
43	348.5 Other Tangible Plant	380	58	438	0	438	409	0	409
44	INTANGIBLE PLANT	134	18	152	0	152	143	0	143
45	SUPPLY & PUMPING	1,664	124	1,788	0	1,788	1,726	0	1,726
46	WATER TREATMENT PLANT	668	57	725	0	725	696	0	696
47	TRANSMISSION & DISTRIBUTION	17,365	1,209	18,574	0	18,574	17,969	0	17,969
48	GENERAL PLANT	9,934	2,319	12,253	0	12,253	11,093	0	11,093
49	TOTAL ACCUMULATED DEPRECIATION	29,765	3,727	33,492	0	33,492	31,628	0	31,628

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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 / Westmont
Docket No.: 950495-WS
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	117	118	119	120	121	122	126	127	128	129	130	131	132	15	125
4	339.1 Other Plant & Miscellaneous	17	17	17	17	17	17	20	20	20	20	20	20	20	3	19
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	258	259	260	261	262	263	267	268	269	270	271	272	273	15	266
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	6	6	6	6	6	6	7	7	7	7	7	7	7	1	7
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	1,386	1,395	1,404	1,413	1,422	1,431	1,437	1,446	1,455	1,464	1,473	1,482	1,491	105	1,438
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	465	467	469	471	473	475	477	479	481	483	485	487	489	24	477
19	320.3 Water Treatment Equipment	203	205	207	209	211	213	211	213	215	217	219	221	223	20	213
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	7	8	9	10	11	12	13	13	7
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	144	145	146	147	148	149	146	147	148	149	150	151	152	8	148
26	331.4 Transmission & Distribution	13,860	13,907	13,954	14,001	14,048	14,095	14,140	14,187	14,234	14,281	14,328	14,375	14,422	562	14,141
27	333.4 Services	(222)	(215)	(208)	(201)	(194)	(187)	(184)	(177)	(170)	(163)	(156)	(149)	(142)	80	(182)
28	334.4 Meters & Meter Installation	3,573	3,619	3,665	3,711	3,757	3,803	3,854	3,900	3,946	3,992	4,038	4,084	4,130	557	3,852
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	860	868	876	884	892	900	890	898	906	914	922	930	938	78	896
34	340.5 Office Furniture & Equipment	1,087	1,100	1,113	1,126	1,139	1,152	1,166	1,179	1,192	1,205	1,218	1,231	1,244	157	1,165
35	340.51 Computer Equipment	2,551	2,638	2,725	2,812	2,899	2,986	3,075	3,162	3,249	3,336	3,423	3,510	3,597	1,046	3,074
36	341.5 Transportation Equipment	2,803	2,853	2,703	2,753	2,803	2,853	2,907	2,957	3,007	3,057	3,107	3,157	3,207	804	2,905
37	342.5 Stores Equipment	12	12	12	12	12	12	14	14	14	14	14	14	14	2	13
38	343.5 Tools, Shop & Garage Equipment	665	672	679	686	693	700	705	712	719	726	733	740	747	82	706
39	344.5 Laboratory Equipment	173	180	187	194	201	208	210	217	224	231	238	245	252	79	212
40	345.5 Power Operated Equipment	1,206	1,218	1,228	1,238	1,248	1,258	1,273	1,283	1,293	1,303	1,313	1,323	1,333	125	1,271
41	346.5 Communication Equipment	319	325	331	337	343	349	351	357	363	369	375	381	387	68	353
42	347.5 Miscellaneous Equipment	77	79	81	83	85	87	85	87	89	91	93	95	97	20	87
43	348.5 Other Tangible Plant	380	385	390	395	400	405	406	413	418	423	428	433	438	58	409
44	**INTANGIBLE PLANT**	134	135	136	137	138	139	146	147	148	149	150	151	152	18	143
45	**SUPPLY & PUMPING**	1,664	1,674	1,684	1,694	1,704	1,714	1,728	1,738	1,748	1,758	1,768	1,778	1,788	124	1,726
46	**WATER TREATMENT PLANT**	668	673	678	683	688	693	695	700	705	710	715	720	725	57	696
47	**TRANSMISSION & DISTRIBUTION**	17,365	17,466	17,567	17,668	17,769	17,870	17,968	18,069	18,170	18,271	18,372	18,473	18,574	1,209	17,969
48	**GENERAL PLANT**	9,934	10,129	10,324	10,519	10,714	10,909	11,083	11,278	11,473	11,668	11,863	12,058	12,253	2,319	11,093
49	**TOTAL WATER ACCUM. DEPR.**	29,785	30,077	30,369	30,701	31,013	31,325	31,820	31,932	32,244	32,556	32,866	33,180	33,492	3,727	31,626

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

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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	15	8
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	1	1	1	1	1	4	1	1	1	1	1	1	15	8
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	0	0	0	0	0	1	0	0	0	0	0	0	1	1
14	311.2 Pumping Equipment	9	9	9	9	9	6	9	9	9	9	9	9	105	52
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	2	2	2	2	2	2	2	2	2	2	2	2	24	12
19	320.3 Water Treatment Equipment	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
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	2	1	1	1	1	1	1	13	7
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	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
26	331.4 Transmission & Distribution	47	47	47	47	47	45	47	47	47	47	47	47	562	281
27	333.4 Services	7	7	7	7	7	3	7	7	7	7	7	7	80	40
28	334.4 Meters & Meter Installation	46	46	46	46	46	51	46	46	46	46	46	46	557	279
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	8	8	8	8	8	(10)	8	8	8	8	8	8	78	38
34	340.5 Office Furniture & Equipment	13	13	13	13	13	14	13	13	13	13	13	13	157	79
35	340.51 Computer Equipment	87	87	87	87	87	89	87	87	87	87	87	87	1,046	523
36	341.5 Transportation Equipment	50	50	50	50	50	54	50	50	50	50	50	50	604	302
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	7	7	7	7	7	5	7	7	7	7	7	7	82	41
39	344.5 Laboratory Equipment	7	7	7	7	7	2	7	7	7	7	7	7	79	39
40	345.5 Power Operated Equipment	10	10	10	10	10	15	10	10	10	10	10	10	125	63
41	346.5 Communication Equipment	6	6	6	6	6	2	6	6	6	6	6	6	68	34
42	347.5 Miscellaneous Equipment	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
43	348.5 Other Tangible Plant	5	5	5	5	5	3	5	5	5	5	5	5	58	29
44	**INTANGIBLE PLANT**	1	1	1	1	1	7	1	1	1	1	1	1	18	10
45	**SUPPLY & PUMPING**	10	10	10	10	10	14	10	10	10	10	10	10	124	63
46	**WATER TREATMENT PLANT**	5	5	5	5	5	2	5	5	5	5	5	5	57	29
47	**TRANSMISSION & DISTRIBUTION**	101	101	101	101	101	98	101	101	101	101	101	101	1,209	605
48	**GENERAL PLANT**	195	195	195	195	195	174	195	195	195	195	195	195	2,319	1,159
49	**TOTAL NET ADDITIONS**	312	312	312	312	312	295	312	312	312	312	312	312	3,727	1,866

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

Company: SSU / Orange / Westmont
Docket No.: 960495-WS
Schedule Year Ended: 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	15	8
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	1	1	1	1	1	4	1	1	1	1	1	1	15	8
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	0	0	0	0	0	1	0	0	0	0	0	0	1	1
14	311.2 Pumping Equipment	9	9	9	9	9	6	9	9	9	9	9	9	105	52
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	2	2	2	2	2	2	2	2	2	2	2	2	24	12
19	320.3 Water Treatment Equipment	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
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	2	1	1	1	1	1	1	13	7
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	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
26	331.4 Transmission & Distribution	47	47	47	47	47	45	47	47	47	47	47	47	562	281
27	333.4 Services	7	7	7	7	7	3	7	7	7	7	7	7	80	40
28	334.4 Meters & Meter Installation	46	46	46	46	46	51	46	46	46	46	46	46	557	279
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	8	8	8	8	8	7	8	8	8	8	8	8	95	47
34	340.5 Office Furniture & Equipment	13	13	13	13	13	14	13	13	13	13	13	13	157	79
35	340.51 Computer Equipment	87	87	87	87	87	89	87	87	87	87	87	87	1,046	523
36	341.5 Transportation Equipment	50	50	50	50	50	54	50	50	50	50	50	50	604	302
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	7	7	7	7	7	5	7	7	7	7	7	7	82	41
39	344.5 Laboratory Equipment	7	7	7	7	7	2	7	7	7	7	7	7	79	39
40	345.5 Power Operated Equipment	10	10	10	10	10	15	10	10	10	10	10	10	125	63
41	346.5 Communication Equipment	6	6	6	6	6	2	6	6	6	6	6	6	68	34
42	347.5 Miscellaneous Equipment	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
43	348.5 Other Tangible Plant	5	5	5	5	5	3	5	5	5	5	5	5	58	29
44	**INTANGIBLE PLANT**	1	1	1	1	1	7	1	1	1	1	1	1	18	10
45	**SUPPLY & PUMPING**	10	10	10	10	10	14	10	10	10	10	10	10	124	63
46	**WATER TREATMENT PLANT**	5	5	5	5	5	2	5	5	5	5	6	5	57	29
47	**TRANSMISSION & DISTRIBUTION**	101	101	101	101	101	98	101	101	101	101	101	101	1,209	605
48	**GENERAL PLANT**	195	195	195	195	195	191	195	195	195	195	195	195	2,336	1,168
49	**TOTAL GROSS ADDITIONS**	312	312	312	312	312	312	312	312	312	312	312	312	3,744	1,875

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

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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	17	0	0	0	0	0	0	17	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	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	17	0	0	0	0	0	0	17	9
49	**TOTAL RETIREMENTS**	0	0	0	0	0	17	0	0	0	0	0	0	17	9

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

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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 / Westmont
Docket No.: 950495-WS
Schedule 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	125	0.00%	0
4	339.1 Other Plant & Miscellaneous	19	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	266	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	7	0.00%	0
13	310.2 Power Generation Equipment	4	0.00%	0
14	311.2 Pumping Equipment	1,438	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	477	0.00%	0
19	320.3 Water Treatment Equipment	213	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	7	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	148	0.00%	0
26	331.4 Transmission & Distribution	14,141	0.00%	0
27	333.4 Services	(182)	0.00%	0
28	334.4 Meters & Meter Installation	3,852	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	898	0.00%	0
34	340.5 Office Furniture & Equipment	1,165	0.00%	0
35	340.51 Computer Equipment	3,074	0.00%	0
36	341.5 Transportation Equipment	2,905	0.00%	0
37	342.5 Stores Equipment	13	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	706	0.00%	0
39	344.5 Laboratory Equipment	212	0.00%	0
40	345.5 Power Operated Equipment	1,271	0.00%	0
41	346.5 Communication Equipment	353	0.00%	0
42	347.5 Miscellaneous Equipment	87	0.00%	0
43	348.5 Other Tangible Plant	409	0.00%	0
44	**INTANGIBLE PLANT**	143	0.00%	0
45	**SUPPLY & PUMPING**	1,726	0.00%	0
46	**WATER TREATMENT PLANT**	696	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	17,969	0.00%	0
48	**GENERAL PLANT**	11,093	0.00%	0
49	**TOTAL**	31,628	0.00%	0

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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 / Westmont
Docket No.: 950495-WS
Schedule 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 / Orange / Westmont
Docket No.: 950495-WS
Schedule 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**	23,770
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	1,055
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,055
15	**12/31/92 Balance**	24,825
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	**12/31/93 Balance**	24,825
23		
24		
25	1994 Additions	675
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	675
29	**12/31/94 Balance**	25,500
30		
31		
32	1995 Additions	1,050
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,050
36	**12/31/95 Balance**	26,550
37		
38		
39	1996 Additions	630
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross Up Refunds	43
42	1996 Net Additions	673
43	**12/31/96 Balance**	27,223

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

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Note: May not cross foot due to rounding.

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

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule 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	20,505	0	20,505	43	20,548	20,505	43	20,548	0.00%	0
2	Line/Main Extensions	270	0	270	0	270	270	0	270	0.00%	0
3	Meter Installation Fees	5,025	180	5,205	0	5,205	5,108	0	5,108	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	750	450	1,200	0	1,200	958	0	958	0.00%	0
7	**TOTAL WATER CIAC**	26,550	630	27,180	43	27,223	26,841	43	26,884	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 / Westmont
Docket No.: 950495-WS
Schedule 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	20,505	20,505	20,505	20,505	20,505	20,505	20,505	20,505	20,505	20,505	20,505	20,505	20,505	0	20,505
2	Line/Main Extensions	270	270	270	270	270	270	270	270	270	270	270	270	270	0	270
3	Meter Installation Fees	5,025	5,025	5,025	5,025	5,025	5,025	5,085	5,145	5,205	5,205	5,205	5,205	5,205	180	5,108
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	750	750	750	750	750	750	900	1,050	1,200	1,200	1,200	1,200	1,200	450	958
7	TOTAL WATER CIAC	26,550	26,550	26,550	26,550	26,550	26,550	26,760	26,970	27,180	27,180	27,180	27,180	27,180	630	26,841

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 / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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	60	60	60	0	0	0	0	180	83
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	210	210	210	0	0	0	0	630	291

729

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 / Orange / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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	60	60	60	0	0	0	0	180	83
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	210	210	210	0	0	0	0	630	291

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 / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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 / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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	43	0	0	0	0	0	0	0	0	0	0	0	43	43
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**	43	0	0	0	0	0	0	0	0	0	0	0	43	43
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 / Westmont
Docket No.: 950495-WS
Schedule 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)

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 / Westmont
Docket No.: 950495-WS
Schedule 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**	5,214
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	607
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	607
15	**12/31/92 Balance**	5,821
16		
17		
18	1993 Additions	621
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	621
22	**12/31/93 Balance**	6,442
23		
24		
25	1994 Additions	1,094
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,094
29	**12/31/94 Balance**	7,536
30		
31		
32	1995 Additions	1,126
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,126
36	**12/31/95 Balance**	8,662
37		
38		
39	1996 Additions	1,150
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	1,150
43	**12/31/96 Balance**	9,812

(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 / Orange / Westmont
Docket No.: 950495-WS
Schedule 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	7,714	865	8,579	0	8,579	8,147	0	8,147	0.00%	0
2	Line/Main Extensions	56	6	62	0	62	59	0	59	0.00%	0
3	Meter Installation Fees	884	255	1,139	0	1,139	1,012	0	1,012	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	9	24	33	0	33	21	0	21	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	8,663	1,150	9,813	0	9,813	9,239	0	9,239	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 / Westmont
Docket No.: 950495-WS
Schedule 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	7,714	7,786	7,858	7,930	8,002	8,074	8,147	8,219	8,291	8,363	8,435	8,507	8,579	865	8,147
2	Line/Main Extensions	56	57	58	59	60	61	56	57	58	59	60	61	62	6	59
3	Meter Installatidn Fees	884	905	926	947	968	989	1,013	1,034	1,055	1,076	1,097	1,118	1,139	255	1,012
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	9	11	13	15	17	19	21	23	25	27	29	31	33	24	21
7	TOTAL ACC. AMORT. CIAC	8,663	8,759	8,855	8,951	9,047	9,143	9,237	9,333	9,429	9,525	9,621	9,717	9,813	1,150	9,239

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 / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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	72	72	72	72	72	73	72	72	72	72	72	72	865	433
2	Line/Main Extensions	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
3	Meter Installation Fees	21	21	21	21	21	24	21	21	21	21	21	21	255	128
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	2	2	2	2	2	2	2	2	2	2	2	2	24	12
7	**TOTAL NET ADDITIONS**	96	96	96	96	96	94	96	96	96	96	96	96	1,150	576

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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 / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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	72	72	72	72	72	73	72	72	72	72	72	72	865	433
2	Line/Main Extensions	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
3	Meter Installation Fees	21	21	21	21	21	24	21	21	21	21	21	21	255	128
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	2	2	2	2	2	2	2	2	2	2	2	2	24	12
7	**TOTAL GROSS ADDITIONS**	96	96	96	96	96	94	96	96	96	96	96	96	1,150	576

Note: May not cross foot due to rounding.

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

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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 / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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) Class of Capital (a)	(2) Dollar Amount	(3) Percent of Capital	(4) Actual Cost Rates	(5) Weighted Cost (3) X (4)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
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						

	Class of Capital	Per Book Balance	Non-Utility Adjustments	Non-Juris. Adjustments	Other Adjustments	Capital Structure Used for AFUDC Calculation
31						
32						
33						
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					

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	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 / Orange / Westmont
Docket No.: 950495-WS
Schedule 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: Vierma

	(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	4,551,888	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	411,546	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)	(407,346)	(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	15,694,364	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	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	1,902,902	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	11,323,876	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	372,536,487	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	11,858,547	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)	(92,360,899)	(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	273,963,326	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)	(384,476)
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	279,286,319
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	1,374,804	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	5,382,942	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	4,507,685	3,965,661
30															
31	TOTAL CASH	7,770,843	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	4,474,108	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	381,645	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	82,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,852,798	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	1,785,898
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	5,256,961	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	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	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	329,061,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,860	341,347,177	343,469,022	333,207,923

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

(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
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	(96,513)	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	2,179,561	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	4,406,862	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	4,530,880	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	7,168,270	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	2,963,384
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)	(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	112,731,588	112,987,623	113,244,202	113,502,256	113,763,801	114,038,958	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35 Accumulated Amortization	(26,582,018)	(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	1,354,898	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	21,157,236
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	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41														
42 TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,758	325,786,359	324,988,225	326,684,580	328,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,880	341,347,177	343,468,022	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 / Westmont
Docket No.: 950495-WS
Schedule 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)

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule 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 / Westmont
Docket No.: 950495-WS
Schedule 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	24,139	0	24,139	15,315	39,454	63.45%	B-4(W),B-3(W)
3	Other Revenue	1,085	0	1,085	0	1,085		B-4(W)
4	TOTAL OPERATING REVENUES	25,224	0	25,224	15,315	40,539		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	35,579	(535)	35,044	0	35,044		B-5(W)
7	Depreciation net of CIAC Amort	2,594	0	2,594	0	2,594		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	1,981	44	2,026	689 (A)	2,715		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,339)	190	(6,149)	5,642 (B)	(507)		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	33,816	(301)	33,515	6,331	39,846		
12	NET OPERATING INCOME	(8,592)	301	(8,291)	8,984	693		
13	RATE BASE	22,750	(43)	22,707		22,707		A-1(W)
14	RATE OF RETURN	(37.77%)		(36.51%)		3.05%		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 / Westmont
Docket No.: 950495-WS
Schedule 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	24,139	0	24,139	18,128		42,267	75.10%	B-4(W),B-3(W)
3	Other Revenue	1,085	0	1,085	0		1,085		B-4(W)
4	**TOTAL OPERATING REVENUES**	25,224	0	25,224	18,128		43,352		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	35,579	(535)	35,044	0		35,044		B-5(W)
7	Depreciation net of CIAC Amort	2,594	0	2,594	0		2,594		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	1,981	44	2,026	816	(A)	2,842		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,339)	190	(6,149)	6,678	(B)	529		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	33,816	(301)	33,515	7,494		41,009		
12	**NET OPERATING INCOME**	(8,592)	301	(8,291)	10,634		2,343		
13	**RATE BASE**	22,750	(43)	22,707			22,707		A-1(W)
14	**RATE OF RETURN**	(37.77%)		(36.51%)			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 / Westmont
Docket No.: 950495-WS
Schedule Year 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%	-5.86%	D-1(W)	
3	Rate of Return (%)	10.32%	3.05%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	22,707	22,707	A-1(W)	
6	Required / Requested Income (L3 x L5)	2,343	693		
7	Adjusted Income Under Present Rates	(8,291)	(8,291)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	10,634	8,984		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	17,312	14,626		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	18,128	15,315		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	17,312	14,626		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	6,678	5,642		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	816	689		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	10,634	8,984		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 / Orange / Westmont
Docket No.: 950495-WS
Schedule 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	371	
11			
12	3. Conservation Program Expenses	259	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	53	
15			
16	5. Conservation Elasticity Adjustment	(1,591)	
17			
18	6. Hewitt Study Expenses	373	
19			
20	7.	0	
21			
22		(535)	
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.	44	
37			
38	2.	0	
39			
40	3.	0	
41			
42	4	0	
43			
44		44	
45	F. INCOME TAXES:		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	190	
47			
48	2.	0	
49			
50		190	
51			
52			
53	TOTAL WATER INCOME ADJUSTMENTS	(301)	

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 / Orange / Westmont
Docket No.: 950495-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	24,139	0	24,139
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	24,139	0	24,139
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**	24,139	0	24,139
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	1,085	0	1,085
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**	1,085	0	1,085
26	**TOTAL PRESENT WATER OPERATING REVENUES**	25,224	0	25,224

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 / Westmont
Docket No.: 950495-WS
Schedule Year 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	7,826	554	8,380	2,935	140	3,075	1,349	140	1,489	3,542	274	3,816
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	1,955	45	2,000	733	0	733	337	19	356	885	26	911
4	610 Purchased Water	20,000	(1,591)	18,409	20,000	(1,591)	18,409	0	0	0	0	0	0
5	615 Purchased Power	64	8	72	0	0	0	4	0	4	60	8	68
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	1,045	42	1,087	811	0	811	72	7	79	162	35	197
9	631 Contractual Services - Eng.	27	0	27	0	0	0	0	0	0	27	0	27
10	632 Contractual Services - Acct.	144	0	144	0	0	0	0	0	0	144	0	144
11	633 Contractual Services - Legal	87	0	87	0	0	0	0	0	0	87	0	87
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	579	150	729	355	45	400	0	0	0	224	105	329
14	641 Rental of Real Building/Real Property	129	20	149	0	0	0	0	0	0	129	20	149
15	642 Rental of Equipment	8	4	11	2	0	2	0	0	0	6	4	9
16	650 Transportation Expense	789	9	798	675	0	675	51	6	57	63	3	66
17	656 Insurance - Vehicle	99	0	99	0	0	0	0	0	0	99	0	99
18	657 Insurance - General Liability	203	42	245	0	0	0	0	0	0	203	42	245
19	658 Insurance - Workman's Comp (2)	134	2	136	50	0	50	23	1	24	61	1	61
20	659 Insurance - Other	20	0	20	0	0	0	0	0	0	20	0	20
21	660 Advertising Expense	22	20	42	0	0	0	0	0	0	22	20	42
22	666 Reg. Comm. Exp. - Rate Case Amort.	597	0	597	0	0	0	0	0	0	597	0	597
23	667 Reg. Comm. Exp. - Other	48	0	48	0	0	0	0	0	0	48	0	48
24	670 Bad Debt Expense	177	19	196	0	0	0	177	19	196	0	0	0
25	675 Miscellaneous Expenses	1,627	141	1,767	183	0	183	443	26	468	1,001	115	1,116
26	**TOTAL WATER O & M EXPENSES**	35,579	(535)	35,044	25,744	(1,406)	24,338	2,456	218	2,674	7,379	653	8,032

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 / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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 0f 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	652	601	691	663	669	660	654	654	639	659	635	649	7,826	554	8,380
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)	163	150	173	166	167	165	163	163	160	165	159	162	1,956	45	2,001
4	610.1-.8 Purchased Water	1,674	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	20,000	(1,591)	18,409
5	615.1-.8 Purchased Power	5	5	5	5	5	5	5	5	5	5	5	5	64	8	72
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	85	45	86	47	288	47	83	46	83	107	83	45	1,045	42	1,087
9	631.1-.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	27	0	27
10	632.1-.8 Contractual Services - Acct.	12	11	12	12	12	12	12	12	12	12	12	12	144	0	144
11	633.1-.8 Contractual Services - Legal	7	7	7	7	7	7	7	7	7	7	7	7	87	0	87
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	32	35	35	34	190	37	37	37	37	37	580	150	730
14	641.1-.8 Rental of Real Building/Real Property	11	10	11	11	11	11	11	11	11	11	11	11	129	20	149
15	642.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	8	4	12
16	650.1-.8 Transportation Expense	66	65	66	66	66	66	66	66	65	66	65	66	789	9	798
17	656.1-.8 Insurance - Vehicle	8	8	8	8	8	8	8	8	8	8	8	8	99	0	99
18	657.1-.8 Insurance - General Liability	17	16	17	17	17	17	17	17	17	17	17	17	203	42	245
19	658.1-.8 Insurance - Workman's Comp (2)	11	10	12	11	11	11	11	11	11	11	11	11	134	2	136
20	659.1-.8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	20	0	20
21	660.1-.8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	22	20	42
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	49	47	51	51	50	50	50	50	50	51	49	50	597	0	597
23	667.1-.8 Reg. Comm. Exp. - Other	4	4	4	4	4	4	4	4	4	4	4	4	48	0	48
24	670.1-.8 Bad Debt Expense	15	13	15	15	15	15	15	15	15	15	15	15	177	19	196
25	675.1-.8 Miscellaneous Expenses	139	129	151	140	140	141	132	132	130	134	129	130	1,627	141	1,768
26	TOTAL WATER O & M EXPENSES	2,960	2,829	3,015	2,933	3,179	2,924	3,103	2,911	2,926	2,982	2,916	2,902	35,582	(535)	35,047

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.

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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 / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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	248	219	273	247	257	253	242	242	234	243	235	241	2,935	140	3,075
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	55	68	62	64	63	60	61	59	61	59	60	733	0	733
4	610.1-.6 Purchased Water	1,674	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	20,000	(1,591)	18,409
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	66	27	66	27	269	27	64	26	64	87	64	26	811	0	811
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	17	13	16	16	15	171	18	18	18	18	18	355	45	400
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	56	56	56	56	56	56	56	56	56	56	56	56	675	0	675
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)	4	4	5	4	4	4	4	4	4	4	4	4	50	0	50
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	20	16	27	17	19	21	10	11	10	11	11	10	183	0	183
26	TOTAL WATER DIRECT O & M EXPENSES	2,148	2,059	2,175	2,096	2,351	2,106	2,274	2,084	2,111	2,147	2,112	2,082	25,744	(1,406)	24,338

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 / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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	113	103	114	113	114	112	115	114	111	115	111	114	1,349	140	1,489
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)	28	26	29	28	28	28	29	28	28	29	28	28	337	19	356
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	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	6	5	6	6	6	6	6	6	6	6	6	6	72	7	79
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	4	4	4	4	4	4	4	4	4	4	4	51	6	57
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	23	1	24
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	15	13	15	15	15	15	15	15	15	15	15	15	177	19	196
25	675.7 Miscellaneous Expenses	37	34	37	37	37	37	38	37	36	38	37	37	443	26	468
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	205	187	208	206	207	204	210	207	202	210	203	207	2,456	218	2,674

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 / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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	291	279	303	303	298	295	297	298	294	300	290	294	3,542	274	3,816
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)	73	70	76	76	75	74	74	74	73	75	72	73	885	26	911
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	5	5	5	5	5	5	5	5	5	5	5	5	60	8	68
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	13	13	14	14	14	13	14	14	13	14	13	13	162	35	197
9	631.8	Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	27	0	27
10	632.8	Contractual Services - Acct.	12	11	12	12	12	12	12	12	12	12	12	12	144	0	144
11	633.8	Contractual Services - Legal	7	7	7	7	7	7	7	7	7	7	7	7	87	0	87
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	18	18	19	19	19	19	19	19	19	19	18	19	224	105	329
14	641.8	Rental of Real Building/Real Property	11	10	11	11	11	11	11	11	11	11	11	11	129	20	149
15	642.8	Rental of Equipment	0	0	1	1	0	0	0	0	0	1	0	0	6	4	9
16	650.8	Transportation Expense	5	5	5	5	5	5	5	5	5	5	5	5	63	3	66
17	656.8	Insurance - Vehicle	8	8	8	8	8	8	8	8	8	8	8	8	99	0	99
18	657.8	Insurance - General Liability	17	16	17	17	17	17	17	17	17	17	17	17	203	42	245
19	658.8	Insurance - Workman's Comp (2)	5	5	5	5	5	5	5	5	5	5	5	5	61	1	61
20	659.8	Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	20	0	20
21	660.8	Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	22	20	42
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	49	47	51	51	50	50	50	50	50	51	49	50	597	0	597
23	667.8	Reg. Comm. Exp. - Other	4	4	4	4	4	4	4	4	4	4	4	4	48	0	48
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	82	79	86	86	84	83	84	84	83	85	82	83	1,001	115	1,116
26		**TOTAL WATER ALLOCATED A & G EXPENSES**	606	582	632	631	621	614	619	620	612	626	603	613	7,379	653	8,032

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-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 / Westmont
Docket No.: 950495-WS
Schedule Year 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)
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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	7,871	462	(507)	7,826	0	119	62	0	0	373	554	8,380
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)	1,955	1	0	1,955	0	30	15	0	0	0	45	2,000
4	610.1-.8 Purchased Water	20,000	0	0	20,000	0	0	0	0	(1,591)	0	(1,591)	18,409
5	615.1-.8 Purchased Power	71	0	(7)	64	0	8	0	0	0	0	8	72
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	1,049	20	(24)	1,045	0	15	20	8	0	0	42	1,087
9	631.1-.8 Contractual Services - Eng.	29	1	(3)	27	0	0	0	0	0	0	0	27
10	632.1-.8 Contractual Services - Acct.	156	3	(15)	144	0	0	0	0	0	0	0	144
11	633.1-.8 Contractual Services - Legal	94	2	(9)	87	0	0	0	0	0	0	0	87
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	591	12	(24)	579	0	37	67	45	0	0	150	729
14	641.1-.8 Rental of Real Building/Real Property	140	3	(13)	129	0	20	0	0	0	0	20	149
15	642.1-.8 Rental of Equipment	8	0	(0)	8	0	3	1	0	0	0	4	11
16	650.1-.8 Transportation Expense	785	15	(12)	789	0	9	0	0	0	0	9	798
17	656.1-.8 Insurance - Vehicle	107	2	(10)	99	0	0	0	0	0	0	0	99
18	657.1-.8 Insurance - General Liability	220	4	(21)	203	0	42	0	0	0	0	42	245
19	658.1-.8 Insurance - Workman's Comp (2)	141	(7)	0	134	0	2	0	0	0	0	2	136
20	659.1-.8 Insurance - Other	22	0	(2)	20	0	0	0	0	0	0	0	20
21	660.1-.8 Advertising Expense	24	0	(2)	22	0	0	20	0	0	0	20	42
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	395	0	202	597	0	0	0	0	0	0	0	597
23	667.1-.8 Reg. Comm. Exp. - Other	53	0	(5)	48	0	0	0	0	0	0	0	48
24	670.1-.8 Bad Debt Expense	191	0	(15)	177	0	19	0	0	0	0	19	196
25	675.1-.8 Miscellaneous Expenses	1,742	34	(150)	1,627	0	66	74	0	0	0	141	1,767
26	**TOTAL WATER O & M EXPENSES**	35,645	552	(618)	35,579	0	371	259	53	(1,591)	373	(535)	35,044

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 / Westmont
Docket No.: 950495-WS
Schedule Year 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	2,772	163	(0)	2,935	0	0	0	0	0	140	140	3,075
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)	688	45	0	733	0	0	0	0	0	0	0	733
4	610.1-.6 Purchased Water	20,000	0	0	20,000	0	0	0	0	(1,591)	0	(1,591)	18,409
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)	811	0	0	0	0	0	0	0	811
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	349	7	(0)	355	0	0	0	45	0	0	45	400
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	662	13	0	675	0	0	0	0	0	0	0	675
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)	50	0	0	50	0	0	0	0	0	0	0	50
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	180	4	(0)	183	0	0	0	0	0	0	0	183
26	**TOTAL WATER DIRECT O & M EXPENSES**	25,498	246	(1)	25,744	0	0	0	45	(1,591)	140	(1,406)	24,338

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 [illegible] foot due to rounding.

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

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule Year 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	1,407	83	(140)	1,349	0	75	0	0	0	64	140	1,489
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)	349	(12)	0	337	0	19	0	0	0	0	19	356
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	5	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	78	2	(7)	72	0	7	0	0	0	0	7	79
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	55	1	(5)	51	0	6	0	0	0	0	6	57
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)	25	(2)	0	23	0	1	0	0	0	0	1	24
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	191	0	(15)	177	0	19	0	0	0	0	19	196
25	675.7	Miscellaneous Expenses	480	9	(46)	443	0	26	0	0	0	0	26	468
26		**TOTAL WATER O & M EXPENSES**	2,589	80	(214)	2,456	0	154	0	0	0	64	218	2,674

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 / Westmont
Docket No.: 950495-WS
Schedule Year 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 last 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 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	3,692	217	(367)	3,542	0	44	62	0	0	169	274	3,816
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)	917	(32)	0	885	0	11	15	0	0	0	26	911
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	66	0	(6)	60	0	8	0	0	0	0	8	68
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	176	3	(17)	162	0	7	20	8	0	0	35	197
9	631.8	Contractual Services - Eng.	29	1	(3)	27	0	0	0	0	0	0	0	27
10	632.8	Contractual Services - Acct.	156	3	(15)	144	0	0	0	0	0	0	0	144
11	633.8	Contractual Services - Legal	94	2	(9)	87	0	0	0	0	0	0	0	87
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	243	5	(23)	224	0	37	67	0	0	0	105	329
14	641.8	Rental of Real Building/Real Property	140	3	(13)	129	0	20	0	0	0	0	20	149
15	642.8	Rental of Equipment	6	0	(1)	6	0	3	1	0	0	0	4	9
16	650.8	Transportation Expense	68	1	(7)	63	0	3	0	0	0	0	3	66
17	656.8	Insurance - Vehicle	107	2	(10)	99	0	0	0	0	0	0	0	99
18	657.8	Insurance - General Liability	220	4	(21)	203	0	42	0	0	0	0	42	245
19	658.8	Insurance - Workman's Comp (2)	66	(5)	0	61	0	1	0	0	0	0	1	61
20	659.8	Insurance - Other	22	0	(2)	20	0	0	0	0	0	0	0	20
21	660.8	Advertising Expense	24	0	(2)	22	0	0	20	0	0	0	20	42
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	395	0	202	597	0	0	0	0	0	0	0	597
23	667.8	Reg. Comm. Exp. - Other	53	0	(5)	48	0	0	0	0	0	0	0	48
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	1,083	21	(104)	1,001	0	41	74	0	0	0	115	1,116
26		**TOTAL WATER O & M EXPENSES**	7,557	226	(404)	7,379	0	217	259	8	0	169	653	8,032

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.

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 / Westmont
Docket No.: 950495-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	7,871	8,380	509	6.47%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	1,954	2,000	46	2.35%
4	610.1-.8	Purchased Water	20,000	18,409	(1,591)	(7.96%)
5	615.1-.8	Purchased Power	71	72	1	1.42%
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	1,049	1,087	38	3.62%
9	631.1-.8	Contractual Services - Eng.	29	27	(2)	(6.80%)
10	632.1-.8	Contractual Services - Acct.	156	144	(12)	(7.68%)
11	633.1-.8	Contractual Services - Legal	94	87	(7)	(7.44%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	592	729	137	23.15%
14	641.1-.8	Rental of Real Building/Real Property	140	149	10	7.16%
15	642.1-.8	Rental of Equipment	8	11	3	35.76%
16	650.1-.8	Transportation Expense	785	798	13	1.66%
17	656.1-.8	Insurance - Vehicle	107	99	(8)	(7.47%)
18	657.1-.8	Insurance - General Liability	220	245	25	11.36%
19	658.1-.8	Insurance - Workman's Comp	141	136	(6)	(4.25%)
20	659.1-.8	Insurance - Other	22	20	(2)	(9.16%)
21	660.1-.8	Advertising Expense	24	42	18	75.52%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	395	597	202	51.13%
23	667.1-.8	Reg. Comm. Exp. - Other	53	48	(5)	(9.44%)
24	670.1-.8	Bad Debt Expense	191	196	5	2.62%
25	675.1-.8	Miscellaneous Expenses	1,743	1,767	25	1.43%
26	**TOTAL WATER O & M EXPENSES**		35,646	35,044	(601)	(1.69%)
27	**TOTAL (LESS ACCTS 666 & 667)**		35,198	34,399	(798)	(2.27%)

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 / Westmont
Docket No.: 950495-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	2,772	3,075	303	10.93%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	688	733	45	6.54%
4	610.1-.6	Purchased Water	20,000	18,409	(1,591)	(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	796	811	15	1.88%
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	349	400	51	14.61%
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	662	675	13	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	50	50	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	180	183	3	1.67%
26	**TOTAL WATER O & M EXPENSES**		25,499	24,338	(1,161)	(4.55%)
27	**TOTAL (LESS ACCTS 666 & 667)**		25,499	24,338	(1,161)	(4.55%)

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 / Westmont
Docket No.: 950495-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	1,407	1,489	82	5.83%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	349	356	7	2.00%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	5	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	78	79	2	2.57%
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	55	57	2	3.64%
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	25	24	(1)	(3.97%)
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	191	196	5	2.62%
25	675.7	Miscellaneous Expenses	480	468	(11)	(2.29%)
26		**TOTAL WATER O & M EXPENSES**	2,589	2,674	86	3.32%
27		**TOTAL (LESS ACCTS 666 & 667)**	2,589	2,674	86	3.32%

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 / Westmont
Docket No.: 950495-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	3,692	3,816	124	3.36%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	917	911	(5)	(0.55%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	66	68	2	3.04%
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	176	197	21	11.95%
9	631.8	Contractual Services - Eng.	29	27	(2)	(6.80%)
10	632.8	Contractual Services - Acct.	156	144	(12)	(7.68%)
11	633.8	Contractual Services - Legal	94	87	(7)	(7.44%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	243	329	86	35.44%
14	641.8	Rental of Real Building/Real Property	140	149	10	7.16%
15	642.8	Rental of Equipment	6	9	3	46.95%
16	650.8	Transportation Expense	68	66	(2)	(2.93%)
17	656.8	Insurance - Vehicle	107	99	(8)	(7.47%)
18	657.8	Insurance - General Liability	220	245	25	11.36%
19	658.8	Insurance - Workman's Comp	66	61	(5)	(7.57%)
20	659.8	Insurance - Other	22	20	(2)	(9.16%)
21	660.8	Advertising Expense	24	42	18	75.52%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	395	597	202	51.13%
23	667.8	Reg. Comm. Exp. - Other	53	48	(5)	(9.44%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	1,083	1,116	33	3.05%
26		**TOTAL WATER O & M EXPENSES**	7,557	8,032	476	6.30%
27		**TOTAL (LESS ACCTS 666 & 667)**	7,109	7,387	279	3.92%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule 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 / Westmont
Docket No.: 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	3	
51	Marco Island	Docket No. 920655-WS	$106,820	112	
52	GIGA	Docket No. 920199-WS	$677,601	709	
53	Lehigh	Docket No. 911188-WS	$67,100	70	
54			854,174	894	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	1,042	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	452	
58			1,427,241	1,494	
59	Total Projected Rate Case Expense		2,281,415	2,388	
60	Annual Amortization		$570,354	$597	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	131	
64	% of Total		100.000000%	0.104673%	
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 / Westmont
Docket No.: 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	$34,356	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 / Orange / Westmont
Docket No.: 950495-WS
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 / Orange / Westmont
Docket No.: 950495-WS
Schedule Year 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 / Orange / Westmont
Docket No.: 950495-WS
Schedule Year Ended: 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	615	40	2.50%	15	0	15	0.00%	0	15
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	454	30	3.33%	15	0	15	0.00%	0	15
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	26	35	2.86%	1	0	1	0.00%	0	1
13	310.2	Power Generation Equpi.	11	20	5.00%	1	0	1	0.00%	0	1
14	311.2	Pumping Equipment	2,093	20	5.00%	105	0	105	0.00%	0	105
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	(3)	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	761	33	3.03%	24	0	24	0.00%	0	24
19	320.3	Water Treatment Equip.	445	22	4.55%	20	0	20	0.00%	0	20
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	314	25	4.00%	13	0	13	0.00%	0	13
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	295	37	2.70%	8	0	8	0.00%	0	8
26	331.4	*Transmission & Distribution*	24,120	43	2.33%	562	0	562	0.00%	0	562
27	333.4	Services	3,214	40	2.50%	80	0	80	0.00%	0	80
28	334.4	Meters & Meter Installation	11,143	20	5.00%	557	0	557	0.00%	0	557
29	335.4	Hydrants	83	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	374	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	3,815	40	2.50%	95	0	95	0.00%	0	95
34	340.5	Office Furniture & Equipment	2,358	15	6.67%	157	0	157	0.00%	0	157
35	340.51	Computer Equipment	6,276	6	16.67%	1,046	0	1,046	0.00%	0	1,046
36	341.5	Transportation Equipment	3,621	6	16.67%	604	0	604	0.00%	0	604
37	342.5	Stores Equipment	34	18	5.56%	2	0	2	0.00%	0	2
38	343.5	Tools, Shop & Garage	1,314	16	6.25%	82	0	82	0.00%	0	82
39	344.5	Laboratory Equipment	1,192	15	6.67%	79	0	79	0.00%	0	79
40	345.5	Power Operated Equipment	1,505	12	8.33%	125	0	125	0.00%	0	125
41	346.5	Communication Equipment	683	10	10.00%	68	0	68	0.00%	0	68
42	347.5	Miscellaneous Equipment	307	15	6.67%	20	0	20	0.00%	0	20
43	348.5	*Other Tangible Plant*	578	10	10.00%	58	0	58	0.00%	0	58
44		**INTANGIBLE PLANT**	687		2.62%	18	0	18	0.00%	0	18
45		**SUPPLY & PUMPING**	2,677		4.63%	124	0	124	0.00%	0	124
46		**WATER TREATMENT PLANT**	1,537		3.71%	57	0	57	0.00%	0	57
47		**TRANSMISSION & DISTRIBUTION**	38,860		3.11%	1,209	0	1,209	0.00%	0	1,209
48		**GENERAL PLANT**	22,056		10.59%	2,336	0	2,336	0.00%	0	2,336
49		**TOTAL DEPRECIATION EXPENSE**	65,818		5.69%	3,744	0	3,744	0.00%	0	3,744
50		**LESS: AMORTIZATION OF CIAC**				(1,150)	0	(1,150)		0	(1,150)
51		**NET DEPRECIATION EXPENSE - WATER**				2,594	0	2,594		0	2,594

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 / Westmont
Docket No.: 950495-WS
Schedule Year 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	20,548	4.21%	865	0	865	0.00%	0	865
2	Line/Main Extension Fees	270	2.33%	6	0	6	0.00%	0	6
3	Meter Installation Fees	5,108	5.00%	255	0	255	0.00%	0	255
4	Contributed Lines	0	2.33%	0	0	0	0.00%	0	0
5	Contributed Property Other Than Lines	0	3.23%	0	0	0	0.00%	0	0
6	Service Installation Fees	958	2.49%	24	0	24	0.00%	0	24
7	**TOTAL WATER CIAC AMORT. EXP.**	26,884		1,150	0	1,150		0	1,150

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 / Westmont
Docket No.: 950495-WS
Schedule Year 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	454	15	3.30%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	26	1	3.85%
8	310.2 Power Generation Equipment	11	1	9.09%
9	311.2 Pumping Equipment	2,093	105	5.02%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	781	24	3.07%
12	320.3 Water Treatment Equipment	445	20	4.49%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	314	13	4.14%
15	330.4 Distribution Reservoirs	295	8	2.71%
16	**COMPOSITE RATE**	4,484	189	4.21%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	24,120	562	2.33%
20	335.4 Hydrants	83	2	2.40%
21	339.4 Other Plant & Miscellaneous	4	0	0.00%
22	**COMPOSITE RATE**	24,207	564	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	11,143	557	5.00%
25	**COMPOSITE RATE**	11,143	557	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	3,214	80	2.49%
28	**COMPOSITE RATE**	3,214	80	2.49%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	4,484	189	4.21%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	24,207	564	2.33%
32	Meter Installation Fees (Line 25)	11,143	557	5.00%
33	Service Installation Fees (Line 28)	3,214	80	2.49%
34	**COMPOSITE RATE**	43,048	1,390	3.23%

(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 / Orange / Westmont
Docket No.: 950495-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%)**	1,135	0	1,135	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	626	44	670	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	626	44	670		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	220	0	220		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	220	0	220		
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**	220	0	220		
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)**	1,981	44	2,026		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 / Westmont
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	25,224	0	25,224	B-4(W)
3	Less:				
4	O & M Expenses	35,579	(535)	35,044	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	2,594	0	2,594	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	1,981	44	2,026	B-15(W)
8	Pre-Tax Operating Expenses	40,155	(491)	39,664	
9	**PRE-TAX OPERATING INCOME**	(14,931)	491	(14,440)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(14,931)	491	(14,440)	
12	Less:				
13	Interest Expense:				
14	Rate Base	22,750	(43)	22,707	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	1,203	(2)	1,201	C-3
17	Net Taxable Income (L11 - L16)	(16,134)	493	(15,641)	
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)	(6,224)	190	(6,033)	
20	Less:				
21	Parent Debt Adjustment	101	0	101	C-1(W)
22	Investment Tax Credit	14	0	14	C-7(W)
23	**TOTAL INCOME TAXES**	(6,339)	190	(6,149)	

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Orange / Westmont
Docket No.: 950495-WS
Schedule Year 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.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule 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	170,406	0	170,406	A-5 (W)
2	Utility Land & Land Rights	13,326	0	13,326	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	(46,158)	0	(46,158)	A-9 (W)
6	CIAC	(81,179)	(506)	(81,685)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	21,593	0	21,593	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	(787)	0	(787)	Vol. II
13	Deferred Taxes	(2,276)	0	(2,276)	C-7 (W)
14	Working Capital Allowance	4,559	0	4,559	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	79,483	(506)	78,977	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule 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	(506)	(506)	
41				
42	2.			
43		0	0	
44				
45		(506)	(506)	
46				
47	**SUBTOTAL**	(506)	(506)	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule 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**	(506)	(506)	

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 / Windsong
Docket No.: 950495-WS
Schedule 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 / Windsong
Docket No.: 950495-WS
Schedule 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**		169,628
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**		169,628
16			
17			
18	1993 Additions		730
19	1993 Retirements		2,000
20	1993 Adjustments	General Plant Allocation True-up	419
21	1993 Net Additions		(851)
22	**12/31/93 Balance**		168,777
23			
24			
25	1994 Additions		8,811
26	1994 Retirements		469
27	1994 Adjustments		0
28	1994 Net Additions		8,342
29	**12/31/94 Balance**		177,118
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(127)
32	1995 Additions		6,207
33	1995 Retirements		174
34	1995 Adjustments		0
35	1995 Net Additions		6,033
36	**12/31/95 Balance**		183,025
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,183)
39	1996 Additions		3,457
40	1996 Retirements		13
41	1996 Adjustments		0
42	1996 Net Additions		3,444
43	**12/31/96 Balance**		185,285

(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 / Windsong
Docket No.: 950495-WS
Schedule 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	807	0	0	0	807	0	807	807	0	807
4	339.1 Other Plant & Miscellaneous	62	0	0	0	62	0	62	62	0	62
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	12,616	0	0	0	12,616	0	12,616	12,616	0	12,616
7	304.2 Structures & Improvements	501	0	0	0	501	0	501	501	0	501
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	29,274	0	0	0	29,274	0	29,274	29,274	0	29,274
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	20	0	0	0	20	0	20	20	0	20
13	310.2 Power Generation Equipment	9	0	0	0	9	0	9	9	0	9
14	311.2 Pumping Equipment	6,546	0	0	0	6,546	0	6,546	6,546	0	6,546
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	409	0	0	0	409	0	409	409	0	409
18	304.3 Structures & Improvements	271	0	0	0	271	0	271	271	0	271
19	320.3 Water Treatment Equipment	49,557	0	0	0	49,557	0	49,557	49,557	0	49,557
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	503	0	503	503	0	503	252	0	252
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	92	0	0	0	92	0	92	92	0	92
26	331.4 Transmission & Distribution	41,820	0	0	0	41,820	0	41,820	41,820	0	41,820
27	333.4 Services	9,388	470	0	470	9,858	0	9,858	9,623	0	9,623
28	334.4 Meters & Meter Installation	11,698	881	0	881	12,579	0	12,579	12,139	0	12,139
29	335.4 Hydrants	69	0	0	0	69	0	69	69	0	69
30	339.4 Other Plant & Miscellaneous	1,977	0	0	0	1,977	0	1,977	1,977	0	1,977
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	300	0	0	0	300	0	300	300	0	300
33	304.5 Structures & Improvements	3,049	26	(13)	12	3,062	0	3,062	3,058	0	3,058
34	340.5 Office Furniture & Equipment	1,890	0	0	0	1,890	0	1,890	1,890	0	1,890
35	340.51 Computer Equipment	4,452	955	0	955	5,407	0	5,407	5,030	0	5,030
36	341.5 Transportation Equipment	2,824	128	0	128	2,953	0	2,953	2,902	0	2,902
37	342.5 Stores Equipment	27	0	0	0	27	0	27	27	0	27
38	343.5 Tools, Shop & Garage Equipment	1,030	39	0	39	1,069	0	1,069	1,053	0	1,053
39	344.5 Laboratory Equipment	937	30	0	30	967	0	967	955	0	955
40	345.5 Power Operated Equipment	949	425	0	425	1,374	0	1,374	1,206	0	1,206
41	346.5 Communication Equipment	547	0	0	0	547	0	547	547	0	547
42	347.5 Miscellaneous Equipment	246	0	0	0	246	0	246	246	0	246
43	348.5 Other Tangible Plant	463	0	0	0	463	0	463	463	0	463
44	**INTANGIBLE PLANT**	869	0	0	0	869	0	869	869	0	869
45	**SUPPLY & PUMPING**	48,974	0	0	0	48,974	0	48,974	48,974	0	48,974
46	**WATER TREATMENT PLANT**	50,237	503	0	503	50,740	0	50,740	50,488	0	50,488
47	**TRANSMISSION & DISTRIBUTION**	65,046	1,350	0	1,350	66,397	0	66,397	65,721	0	65,721
48	**GENERAL PLANT**	16,715	1,604	(13)	1,590	18,305	0	18,305	17,679	0	17,679
49	**TOTAL PLANT IN SERVICE**	181,841	3,457	(13)	3,444	185,285	0	185,285	183,732	0	183,732
50	**LAND & LAND RIGHTS**	13,326	0	0	0	13,326	0	13,326	13,326	0	13,326
51	**TOTAL PIS LESS LAND**	168,515	3,457	(13)	3,444	171,959	0	171,959	170,406	0	170,406

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 / Windsong
Docket No.: 950495-WS
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	807	807	807	807	807	807	807	807	807	807	807	807	807	0	807
4	339.1 Other Plant & Miscellaneous	62	62	62	62	62	62	62	62	62	62	62	62	62	0	62
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	12,616	12,616	12,616	12,616	12,616	12,616	12,616	12,616	12,616	12,616	12,616	12,616	12,616	0	12,616
7	304.2 Structures & Improvements	501	501	501	501	501	501	501	501	501	501	501	501	501	0	501
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	29,274	29,274	29,274	29,274	29,274	29,274	29,274	29,274	29,274	29,274	29,274	29,274	29,274	0	29,274
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	20	20	20	20	20	20	20	20	20	20	20	20	20	0	20
13	310.2 Power Generation Equipment	9	9	9	9	9	9	9	9	9	9	9	9	9	0	9
14	311.2 Pumping Equipment	6,546	6,546	6,546	6,546	6,546	6,546	6,546	6,546	6,546	6,546	6,546	6,546	6,546	0	6,546
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	409	409	409	409	409	409	409	409	409	409	409	409	409	0	409
18	304.3 Structures & Improvements	271	271	271	271	271	271	271	271	271	271	271	271	271	0	271
19	320.3 Water Treatment Equipment	49,557	49,557	49,557	49,557	49,557	49,557	49,557	49,557	49,557	49,557	49,557	49,557	49,557	0	49,557
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	42	84	126	168	210	252	293	335	377	419	461	503	503	252
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	92	92	92	92	92	92	92	92	92	92	92	92	92	0	92
26	331.4 Transmission & Distribution	41,820	41,820	41,820	41,820	41,820	41,820	41,820	41,820	41,820	41,820	41,820	41,820	41,820	0	41,820
27	333.4 Services	9,388	9,428	9,467	9,506	9,545	9,584	9,623	9,662	9,701	9,741	9,780	9,819	9,858	470	9,623
28	334.4 Meters & Meter Installation	11,698	11,772	11,845	11,918	11,992	12,065	12,139	12,212	12,285	12,359	12,432	12,506	12,579	881	12,139
29	335.4 Hydrants	69	69	69	69	69	69	69	69	69	69	69	69	69	0	69
30	339.4 Other Plant & Miscellaneous	1,977	1,977	1,977	1,977	1,977	1,977	1,977	1,977	1,977	1,977	1,977	1,977	1,977	0	1,977
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	300	300	300	300	300	300	300	300	300	300	300	300	300	0	300
33	304.5 Structures & Improvements	3,049	3,060	3,060	3,063	3,063	3,063	3,053	3,053	3,053	3,055	3,058	3,060	3,062	12	3,058
34	340.5 Office Furniture & Equipment	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	0	1,890
35	340.51 Computer Equipment	4,452	4,831	4,860	4,938	4,954	4,970	5,062	5,078	5,093	5,172	5,247	5,329	5,407	955	5,030
36	341.5 Transportation Equipment	2,824	2,875	2,879	2,890	2,892	2,894	2,906	2,908	2,911	2,921	2,931	2,942	2,953	128	2,902
37	342.5 Stores Equipment	27	27	27	27	27	27	27	27	27	27	27	27	27	0	27
38	343.5 Tools, Shop & Garage Equipment	1,030	1,045	1,046	1,050	1,050	1,051	1,055	1,055	1,056	1,059	1,062	1,065	1,069	39	1,053
39	344.5 Laboratory Equipment	937	949	950	952	953	953	956	957	957	960	962	965	967	30	955
40	345.5 Power Operated Equipment	949	1,118	1,131	1,165	1,172	1,179	1,221	1,227	1,234	1,269	1,303	1,339	1,374	425	1,206
41	346.5 Communication Equipment	547	547	547	547	547	547	547	547	547	547	547	547	547	0	547
42	347.5 Miscellaneous Equipment	246	246	246	246	246	246	246	246	246	246	246	246	246	0	246
43	348.5 Other Tangible Plant	463	463	463	463	463	463	463	463	463	463	463	463	463	0	463
44	**INTANGIBLE PLANT**	869	869	869	869	869	869	869	869	869	869	869	869	869	0	869
45	**SUPPLY & PUMPING**	48,974	48,974	48,974	48,974	48,974	48,974	48,974	48,974	48,974	48,974	48,974	48,974	48,974	0	48,974
46	**WATER TREATMENT PLANT**	50,237	50,279	50,321	50,363	50,405	50,446	50,488	50,530	50,572	50,614	50,656	50,698	50,740	503	50,488
47	**TRANSMISSION & DISTRIBUTION**	65,046	65,159	65,271	65,384	65,496	65,609	65,721	65,834	65,947	66,059	66,172	66,284	66,397	1,350	65,721
48	**GENERAL PLANT**	16,715	17,351	17,400	17,531	17,558	17,584	17,726	17,752	17,778	17,909	18,036	18,174	18,305	1,590	17,679
49	**TOTAL PLANT IN SERVICE**	181,841	182,632	182,835	183,121	183,302	183,482	183,779	183,960	184,140	184,426	184,707	184,999	185,285	3,444	183,732
50	**LAND & LAND RIGHTS**	13,326	13,326	13,326	13,326	13,326	13,326	13,326	13,326	13,326	13,326	13,326	13,326	13,326	0	13,326
51	**TOTAL PIS LESS LAND**	168,515	169,306	169,510	169,795	169,976	170,156	170,453	170,634	170,814	171,100	171,381	171,673	171,959	3,444	170,406

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

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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	42	42	42	42	42	42	42	42	42	42	42	42	503	252
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	39	39	39	39	39	39	39	39	39	39	39	39	470	235
28	334.4 Meters & Meter Installation	73	73	73	73	73	73	73	73	73	73	73	73	881	440
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	10	1	2	0	0	(11)	0	0	2	2	2	2	12	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	379	29	78	16	16	93	16	16	78	75	62	78	955	578
36	341.5 Transportation Equipment	51	4	10	2	2	12	2	2	10	10	11	10	126	78
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	15	1	3	1	1	4	1	1	3	3	3	3	39	23
39	344.5 Laboratory Equipment	12	1	2	0	0	3	0	0	2	2	3	2	30	18
40	345.5 Power Operated Equipment	169	13	35	7	7	41	7	7	35	34	37	35	425	258
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**	42	42	42	42	42	42	42	42	42	42	42	42	503	252
47	**TRANSMISSION & DISTRIBUTION**	113	113	113	113	113	113	113	113	113	113	113	113	1,350	675
48	**GENERAL PLANT**	636	49	131	26	26	142	26	26	131	127	138	131	1,590	963
49	**TOTAL NET ADDITIONS**	791	204	286	181	181	297	181	181	286	281	292	286	3,444	1,890
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	791	204	286	181	181	297	181	181	286	281	292	286	3,444	1,890

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

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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	338.3 Other Plant & Miscellaneous	42	42	42	42	42	42	42	42	42	42	42	42	503	252
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	39	39	39	39	39	39	39	39	39	39	39	39	470	235
28	334.4 Meters & Meter Installation	73	73	73	73	73	73	73	73	73	73	73	73	881	440
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	10	1	2	0	0	3	0	0	2	2	2	2	26	16
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	379	29	78	16	16	93	16	16	78	75	82	78	955	578
36	*341.5 Transportation Equipment*	*51*	*4*	*10*	*2*	*2*	*12*	*2*	*2*	*10*	*10*	*11*	*10*	*126*	*78*
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	15	1	3	1	1	4	1	1	3	3	3	3	39	23
39	344.5 Laboratory Equipment	12	1	2	0	0	3	0	0	2	2	3	2	30	18
40	345.5 Power Operated Equipment	189	13	35	7	7	41	7	7	35	34	37	35	425	256
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**	42	42	42	42	42	42	42	42	42	42	42	42	503	252
47	**TRANSMISSION & DISTRIBUTION**	113	113	113	113	113	113	113	113	113	113	113	113	1,350	675
48	**GENERAL PLANT**	636	49	131	26	26	156	26	26	131	127	136	131	1,604	971
49	**TOTAL GROSS ADDITIONS**	791	204	286	181	181	310	181	181	286	281	292	286	3,457	1,898
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	791	204	286	181	181	310	181	181	286	281	292	286	3,457	1,898

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

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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	13	0	0	0	0	0	0	13	7
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	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	13	0	0	0	0	0	0	13	7
49	TOTAL RETIREMENTS	0	0	0	0	0	13	0	0	0	0	0	0	13	7
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	13	0	0	0	0	0	0	13	7

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

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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 / Windsong
Docket No.: 950495-WS
Schedule 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	807	0.00%	0
4	339.1 Other Plant & Miscellaneous	62	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	12,616	0.00%	0
7	304.2 Structures & Improvements	501	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	29,274	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	20	0.00%	0
13	310.2 Power Generation Equipment	9	0.00%	0
14	311.2 Pumping Equipment	6,546	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	409	0.00%	0
18	304.3 Structures & Improvements	271	0.00%	0
19	320.3 Water Treatment Equipment	49,557	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	252	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	92	0.00%	0
26	331.4 Transmission & Distribution	41,820	0.00%	0
27	333.4 Services	9,623	0.00%	0
28	334.4 Meters & Meter Installation	12,139	0.00%	0
29	335.4 Hydrants	69	0.00%	0
30	339.4 Other Plant & Miscellaneous	1,977	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	300	0.00%	0
33	304.5 Structures & Improvements	3,058	0.00%	0
34	340.5 Office Furniture & Equipment	1,890	0.00%	0
35	340.51 Computer Equipment	5,030	0.00%	0
36	341.5 Transportation Equipment	2,902	0.00%	0
37	342.5 Stores Equipment	27	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,053	0.00%	0
39	344.5 Laboratory Equipment	955	0.00%	0
40	345.5 Power Operated Equipment	1,206	0.00%	0
41	346.5 Communication Equipment	547	0.00%	0
42	347.5 Miscellaneous Equipment	246	0.00%	0
43	348.5 Other Tangible Plant	463	0.00%	0
44	**INTANGIBLE PLANT**	869	0.00%	0
45	**SUPPLY & PUMPING**	48,974	0.00%	0
46	**WATER TREATMENT PLANT**	50,488	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	65,721	0.00%	0
48	**GENERAL PLANT**	17,679	0.00%	0
49	**TOTAL PLANT IN SERVICE**	183,732	0.00%	0
50	**LAND & LAND RIGHTS**	13,326	0.00%	0
51	**TOTAL PIS LESS LAND**	170,406	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 / Osceola / Windsong
Docket No.: 950495-WS
Schedule 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 / Osceola / Windsong
Docket No.: 950495-WS
Schedule 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 / Osceola / Windsong
Docket No.: 950495-WS
Schedule 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**		25,027
10	Utility Adjustment to ordered balance (1)		(1,505)
11	1992 Additions		3,901
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		3,901
15	**12/31/92 Balance**		27,423
16			
17			
18	1993 Additions		3,885
19	1993 Retirements		2,000
20	1993 Adjustments	General Plant Allocation True-up	352
21	1993 Net Additions		2,237
22	**12/31/93 Balance**		29,660
23			
24			
25	1994 Additions		6,695
26	1994 Retirements		469
27	1994 Adjustments		0
28	1994 Net Additions		6,226
29	**12/31/94 Balance**		35,886
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(57)
32	1995 Additions		7,154
33	1995 Retirements		174
34	1995 Adjustments		0
35	1995 Net Additions		6,980
36	**12/31/95 Balance**		42,809
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(340)
39	1996 Additions		7,392
40	1996 Retirements		13
41	1996 Adjustments		0
42	1996 Net Additions		7,379
43	**12/31/96 Balance**		49,848

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

6/15/95 9:44 AM AD8W2.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 / Windsong
Docket No.: 950495-WS
Schedule 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	172	20	192	0	192	182	0	182
4	339.1 Other Plant & Miscellaneous	14	2	16	0	16	15	0	15
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	100	15	115	0	115	108	0	108
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	5,534	975	6,509	0	6,509	6,022	0	6,022
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	458	1	459	0	459	459	0	459
13	310.2 Power Generation Equipment	40	0	40	0	40	40	0	40
14	311.2 Pumping Equipment	(890)	327	(563)	0	(563)	(726)	0	(726)
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	53	8	61	0	61	57	0	57
19	320.3 Water Treatment Equipment	14,338	2,255	16,593	0	16,593	15,465	0	15,465
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	10	10	0	10	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	16	2	18	0	18	17	0	17
26	331.4 Transmission & Distribution	9,699	974	10,673	0	10,673	10,186	0	10,186
27	333.4 Services	2,129	241	2,370	0	2,370	2,250	0	2,250
28	334.4 Meters & Meter Installation	2,795	607	3,402	0	3,402	3,098	0	3,098
29	335.4 Hydrants	9	2	11	0	11	10	0	10
30	339.4 Other Plant & Miscellaneous	40	79	119	0	119	79	0	79
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	689	63	752	0	752	720	0	720
34	340.5 Office Furniture & Equipment	871	126	997	0	997	934	0	934
35	340.51 Computer Equipment	2,045	839	2,884	0	2,884	2,464	0	2,464
36	341.5 Transportation Equipment	2,086	484	2,570	0	2,570	2,328	0	2,328
37	342.5 Stores Equipment	9	2	11	0	11	10	0	10
38	343.5 Tools, Shop & Garage Equipment	533	66	599	0	599	566	0	566
39	344.5 Laboratory Equipment	139	64	203	0	203	171	0	171
40	345.5 Power Operated Equipment	968	100	1,068	0	1,068	1,018	0	1,018
41	346.5 Communication Equipment	256	55	311	0	311	283	0	283
42	347.5 Miscellaneous Equipment	62	16	78	0	78	70	0	70
43	348.5 Other Tangible Plant	304	46	350	0	350	327	0	327
44	**INTANGIBLE PLANT**	186	22	208	0	208	197	0	197
45	**SUPPLY & PUMPING**	5,242	1,318	6,560	0	6,560	5,901	0	5,901
46	**WATER TREATMENT PLANT**	14,391	2,273	16,664	0	16,664	15,527	0	15,527
47	**TRANSMISSION & DISTRIBUTION**	14,688	1,905	16,593	0	16,593	15,640	0	15,640
48	**GENERAL PLANT**	7,962	1,861	9,823	0	9,823	8,892	0	8,892
49	**TOTAL ACCUMULATED DEPRECIATION**	42,469	7,379	49,848	0	49,848	46,158	0	46,158

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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 / Windsong
Docket No.: 950495-WS
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	172	174	176	178	180	182	180	182	184	186	188	190	192	20	182
4	339.1 Other Plant & Miscellaneous	14	14	14	14	14	14	16	16	16	16	16	16	16	2	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	0
7	304.2 Structures & Improvements	100	101	102	103	104	105	109	110	111	112	113	114	115	15	108
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	5,534	5,615	5,696	5,777	5,858	5,939	6,023	6,104	6,185	6,266	6,347	6,428	6,509	975	6,022
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	458	458	458	458	458	458	459	459	459	459	459	459	459	1	459
13	310.2 Power Generation Equipment	40	40	40	40	40	40	40	40	40	40	40	40	40	0	40
14	311.2 Pumping Equipment	(890)	(863)	(836)	(809)	(782)	(755)	(725)	(698)	(671)	(644)	(617)	(590)	(563)	327	(726)
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	53	54	55	56	57	58	55	56	57	58	59	60	61	8	57
19	320.3 Water Treatment Equipment	14,338	14,526	14,714	14,902	15,090	15,278	15,465	15,653	15,841	16,029	16,217	16,405	16,593	2,255	15,465
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	4	5	6	7	8	9	10	10	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	16	16	16	16	16	16	18	18	18	18	18	18	18	2	17
26	331.4 Transmission & Distribution	9,999	9,780	9,861	9,942	10,023	10,104	10,187	10,268	10,349	10,430	10,511	10,592	10,673	974	10,186
27	333.4 Services	2,129	2,149	2,169	2,189	2,209	2,229	2,250	2,270	2,290	2,310	2,330	2,350	2,370	241	2,250
28	334.4 Meters & Meter Installation	2,795	2,846	2,897	2,948	2,999	3,050	3,098	3,147	3,198	3,249	3,300	3,351	3,402	607	3,098
29	335.4 Hydrants	9	9	9	9	9	9	11	11	11	11	11	11	11	2	10
30	339.4 Other Plant & Miscellaneous	40	47	54	61	68	75	77	84	91	98	105	112	119	79	79
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	689	695	701	707	713	719	716	722	728	734	740	746	752	63	720
34	340.5 Office Furniture & Equipment	871	882	893	904	915	926	931	942	953	964	975	986	997	126	934
35	340.51 Computer Equipment	2,045	2,115	2,185	2,255	2,325	2,395	2,464	2,534	2,604	2,674	2,744	2,814	2,884	839	2,464
36	341.5 Transportation Equipment	2,088	2,126	2,166	2,206	2,246	2,286	2,330	2,370	2,410	2,450	2,490	2,530	2,570	484	2,328
37	342.5 Stores Equipment	9	9	9	9	9	9	11	11	11	11	11	11	11	2	10
38	343.5 Tools, Shop & Garage Equipment	533	539	545	551	557	563	563	569	575	581	587	593	599	66	566
39	344.5 Laboratory Equipment	139	144	149	154	159	164	173	178	183	188	193	198	203	64	171
40	345.5 Power Operated Equipment	968	976	984	992	1,000	1,008	1,020	1,028	1,036	1,044	1,052	1,060	1,068	100	1,018
41	346.5 Communication Equipment	256	261	266	271	276	281	281	286	291	296	301	306	311	55	283
42	347.5 Miscellaneous Equipment	62	63	64	65	66	67	72	73	74	75	76	77	78	16	70
43	348.5 Other Tangible Plant	304	308	312	316	320	324	326	330	334	338	342	346	350	46	327
44	**INTANGIBLE PLANT**	186	188	190	192	194	196	196	198	200	202	204	206	208	22	197
45	**SUPPLY & PUMPING**	5,242	5,351	5,460	5,569	5,678	5,787	5,906	6,015	6,124	6,233	6,342	6,451	6,560	1,318	5,901
46	**WATER TREATMENT PLANT**	14,391	14,581	14,771	14,961	15,151	15,341	15,524	15,714	15,904	16,094	16,284	16,474	16,664	2,273	15,527
47	**TRANSMISSION & DISTRIBUTION**	14,688	14,847	15,006	15,165	15,324	15,483	15,639	15,798	15,957	16,116	16,275	16,434	16,593	1,905	15,640
48	**GENERAL PLANT**	7,962	8,118	8,274	8,430	8,586	8,742	8,887	9,043	9,199	9,355	9,511	9,667	9,823	1,861	8,892
49	**TOTAL WATER ACCUM. DEPR.**	42,469	43,085	43,701	44,317	44,933	45,549	46,152	46,768	47,384	48,000	48,616	49,232	49,848	7,379	46,158

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

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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	(2)	2	2	2	2	2	2	20	10
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	1	1	1	1	1	4	1	1	1	1	1	1	15	8
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	81	81	81	81	81	84	81	81	81	81	81	81	975	488
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	27	27	27	27	27	30	27	27	27	27	27	27	327	164
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	(3)	1	1	1	1	1	1	8	4
19	320.3 Water Treatment Equipment	188	188	188	188	188	187	188	188	188	188	188	188	2,255	1,127
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	(1)	1	1	1	1	1	1	10	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	2	0	0	0	0	0	0	2	1
26	331.4 Transmission & Distribution	81	81	81	81	81	83	81	81	81	81	81	81	974	487
27	333.4 Services	20	20	20	20	20	21	20	20	20	20	20	20	241	121
28	334.4 Meters & Meter Installation	51	51	51	51	51	46	51	51	51	51	51	51	607	303
29	335.4 Hydrants	0	0	0	0	0	2	0	0	0	0	0	0	2	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	6	6	6	6	6	(3)	6	6	6	6	6	6	63	31
34	340.5 Office Furniture & Equipment	11	11	11	11	11	5	11	11	11	11	11	11	126	63
35	340.51 Computer Equipment	70	70	70	70	70	69	70	70	70	70	70	70	839	419
36	341.5 Transportation Equipment	40	40	40	40	40	44	40	40	40	40	40	40	484	242
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	0	6	6	6	6	6	6	66	33
39	344.5 Laboratory Equipment	5	5	5	5	5	9	5	5	5	5	5	5	64	32
40	345.5 Power Operated Equipment	8	8	8	8	8	12	8	8	8	8	8	8	100	50
41	346.5 Communication Equipment	5	5	5	5	5	0	5	5	5	5	5	5	55	27
42	347.5 Miscellaneous Equipment	1	1	1	1	1	5	1	1	1	1	1	1	16	8
43	348.5 Other Tangible Plant	4	4	4	4	4	2	4	4	4	4	4	4	46	23
44	**INTANGIBLE PLANT**	2	2	2	2	2	0	2	2	2	2	2	2	22	11
45	**SUPPLY & PUMPING**	109	109	109	109	109	119	109	109	109	109	109	109	1,318	661
46	**WATER TREATMENT PLANT**	190	190	190	190	190	183	190	190	190	190	190	190	2,273	1,136
47	**TRANSMISSION & DISTRIBUTION**	159	159	159	159	159	156	159	159	159	159	159	159	1,905	952
48	**GENERAL PLANT**	156	156	156	156	156	145	156	156	156	156	156	156	1,861	929
49	**TOTAL NET ADDITIONS**	616	616	616	616	616	603	616	616	616	616	616	616	7,379	3,689

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

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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	(2)	2	2	2	2	2	2	20	10
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	1	1	1	1	1	4	1	1	1	1	1	1	15	8
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	81	81	81	81	81	84	81	81	81	81	81	81	975	488
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	27	27	27	27	27	30	27	27	27	27	27	27	327	164
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	(3)	1	1	1	1	1	1	8	4
19	320.3 Water Treatment Equipment	188	188	188	188	188	187	188	188	188	188	188	188	2,255	1,127
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	(1)	1	1	1	1	1	1	10	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	2	0	0	0	0	0	0	2	1
26	331.4 Transmission & Distribution	81	81	81	81	81	83	81	81	81	81	81	81	974	487
27	333.4 Services	20	20	20	20	20	21	20	20	20	20	20	20	241	121
28	334.4 Meters & Meter Installation	51	51	51	51	51	46	51	51	51	51	51	51	607	303
29	335.4 Hydrants	0	0	0	0	0	2	0	0	0	0	0	0	2	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	6	6	6	6	6	10	6	6	6	6	6	6	76	38
34	340.5 Office Furniture & Equipment	11	11	11	11	11	5	11	11	11	11	11	11	126	63
35	340.51 Computer Equipment	70	70	70	70	70	69	70	70	70	70	70	70	839	419
36	341.5 Transportation Equipment	40	40	40	40	40	44	40	40	40	40	40	40	484	242
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	0	6	6	6	6	6	6	66	33
39	344.5 Laboratory Equipment	5	5	5	5	5	9	5	5	5	5	5	5	64	32
40	345.5 Power Operated Equipment	8	8	8	8	8	12	8	8	8	8	8	8	100	50
41	346.5 Communication Equipment	5	5	5	5	5	0	5	5	5	5	5	5	55	27
42	347.5 Miscellaneous Equipment	1	1	1	1	1	5	1	1	1	1	1	1	16	8
43	348.5 Other Tangible Plant	4	4	4	4	4	2	4	4	4	4	4	4	46	23
44	**INTANGIBLE PLANT**	2	2	2	2	2	0	2	2	2	2	2	2	22	11
45	**SUPPLY & PUMPING**	109	109	109	109	109	119	109	109	109	109	109	109	1,318	661
46	**WATER TREATMENT PLANT**	190	190	190	190	190	183	190	190	190	190	190	190	2,273	1,136
47	**TRANSMISSION & DISTRIBUTION**	159	159	159	159	159	156	159	159	159	159	159	159	1,905	952
48	**GENERAL PLANT**	156	156	156	156	156	158	156	156	156	156	156	156	1,874	936
49	**TOTAL GROSS ADDITIONS**	616	616	616	616	616	616	616	616	616	616	616	616	7,392	3,696

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

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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	13	0	0	0	0	0	0	13	7
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	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	13	0	0	0	0	0	0	13	7
49	**TOTAL RETIREMENTS**	0	0	0	0	0	13	0	0	0	0	0	0	13	7

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

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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 / Windsong
Docket No.: 950495-WS
Schedule 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	182	0.00%	0
4	339.1 Other Plant & Miscellaneous	15	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	108	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	6,022	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	459	0.00%	0
13	310.2 Power Generation Equipment	40	0.00%	0
14	311.2 Pumping Equipment	(726)	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	57	0.00%	0
19	320.3 Water Treatment Equipment	15,465	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	17	0.00%	0
26	331.4 Transmission & Distribution	10,186	0.00%	0
27	333.4 Services	2,250	0.00%	0
28	334.4 Meters & Meter Installation	3,098	0.00%	0
29	335.4 Hydrants	10	0.00%	0
30	339.4 Other Plant & Miscellaneous	79	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	720	0.00%	0
34	340.5 Office Furniture & Equipment	934	0.00%	0
35	340.51 Computer Equipment	2,464	0.00%	0
36	341.5 Transportation Equipment	2,328	0.00%	0
37	342.5 Stores Equipment	10	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	566	0.00%	0
39	344.5 Laboratory Equipment	171	0.00%	0
40	345.5 Power Operated Equipment	1,018	0.00%	0
41	346.5 Communication Equipment	283	0.00%	0
42	347.5 Miscellaneous Equipment	70	0.00%	0
43	348.5 Other Tangible Plant	327	0.00%	0
44	**INTANGIBLE PLANT**	197	0.00%	0
45	**SUPPLY & PUMPING**	5,901	0.00%	0
46	**WATER TREATMENT PLANT**	15,527	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	15,640	0.00%	0
48	**GENERAL PLANT**	8,892	0.00%	0
49	**TOTAL**	46,158	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 / Osceola / Windsong
Docket No.: 950495-WS
Schedule 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		
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 / Windsong
Docket No.: 950495-WS
Schedule 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**	80,758
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**	80,758
16		
17		
18	1993 Additions	75
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	75
22	**12/31/93 Balance**	80,833
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	**12/31/94 Balance**	80,833
30		
31		
32	1995 Additions	225
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	225
36	**12/31/95 Balance**	81,058
37		
38		
39	1996 Additions	225
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross Up Refunds	506
42	1996 Net Additions	731
43	**12/31/96 Balance**	81,789

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

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Note: May not cross foot due to rounding.

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

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule 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	506	506	0	506	506	0.00%	0
2	Line/Main Extensions	23,725	0	23,725	0	23,725	23,725	0	23,725	0.00%	0
3	Meter Installation Fees	13,700	75	13,775	0	13,775	13,740	0	13,740	0.00%	0
4	Contributed Lines	43,483	0	43,483	0	43,483	43,483	0	43,483	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**	81,058	225	81,283	506	81,789	81,179	506	81,685	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 / Windsong
Docket No.: 950495-WS
Schedule 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	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	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	23,725	23,725	23,725	23,725	23,725	23,725	23,725	23,725	23,725	23,725	23,725	23,725	23,725	0	23,725
3	Meter Installation Fees	13,700	13,700	13,700	13,700	13,700	13,700	13,775	13,775	13,775	13,775	13,775	13,775	13,775	75	13,740
4	Contributed Lines	43,483	43,483	43,483	43,483	43,483	43,483	43,483	43,483	43,483	43,483	43,483	43,483	43,483	0	43,483
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	81,058	81,058	81,058	81,058	81,058	81,058	81,283	81,283	81,283	81,283	81,283	81,283	81,283	225	81,179

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 / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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	^
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

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 / Osceola / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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

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 / Osceola / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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

608

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 / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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	506	0	0	0	0	0	0	0	0	0	0	0	506	506
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**	506	0	0	0	0	0	0	0	0	0	0	0	506	506
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 / Windsong
Docket No.: 950495-WS
Schedule 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 / Windsong
Docket No.: 950495-WS
Schedule 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**	11,862
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	2,019
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	2,019
15	**12/31/92 Balance**	13,881
16		
17		
18	1993 Additions	2,020
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	2,020
22	**12/31/93 Balance**	15,901
23		
24		
25	1994 Additions	2,247
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	2,247
29	**12/31/94 Balance**	18,148
30		
31		
32	1995 Additions	2,278
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	2,278
36	**12/31/95 Balance**	20,426
37		
38		
39	1996 Additions	2,334
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	2,334
43	**12/31/96 Balance**	22,760

(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 / Windsong
Docket No.: 950495-WS
Schedule 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	21	21	0	21	10	0	10	0.00%	0
2	Line/Main Extensions	6,334	572	6,906	0	6,906	6,620	0	6,620	0.00%	0
3	Meter Installation Fees	3,245	687	3,932	0	3,932	3,589	0	3,589	0.00%	0
4	Contributed Lines	10,845	1,048	11,893	0	11,893	11,369	0	11,369	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**	20,426	2,334	22,760	0	22,760	21,593	0	21,593	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 / Windsong
Docket No.: 950495-WS
Schedule 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	2	4	6	8	10	9	11	13	15	17	19	21	21	10
2	Line/Main Extensions	6,334	6,382	6,430	6,478	6,526	6,574	6,618	6,666	6,714	6,762	6,810	6,858	6,906	572	6,620
3	Meter Installation Fees	3,245	3,302	3,359	3,416	3,473	3,530	3,590	3,647	3,704	3,761	3,818	3,875	3,932	687	3,589
4	Contributed Lines	10,845	10,932	11,019	11,106	11,193	11,280	11,371	11,458	11,545	11,632	11,719	11,806	11,893	1,048	11,369
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	20,426	20,621	20,816	21,011	21,206	21,401	21,590	21,785	21,980	22,175	22,370	22,565	22,760	2,334	21,583

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

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

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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	(1)	2	2	2	2	2	2	21	10
2	Line/Main Extensions	48	48	48	48	48	44	48	48	48	48	48	48	572	286
3	Meter Installation Fees	57	57	57	57	57	60	57	57	57	57	57	57	687	344
4	Contributed Lines	87	87	87	87	87	91	87	87	87	87	87	87	1,048	524
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**	195	195	195	195	195	189	195	195	195	195	195	195	2,334	1,167

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 / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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	(1)	2	2	2	2	2	2	21	10
2	Line/Main Extensions	48	48	48	48	48	44	48	48	48	48	48	48	572	286
3	Meter Installation Fees	57	57	57	57	57	60	57	57	57	57	57	57	687	344
4	Contributed Lines	87	87	87	87	87	91	87	87	87	87	87	87	1,048	524
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**	195	195	195	195	195	189	195	195	195	195	195	195	2,334	1,167

Note: May not cross-foot due to rounding.

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

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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 / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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					

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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

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
1	Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
2	Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
3	Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
4	River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
5	River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
6	Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
7	Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
8	Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
9	Silver Lake Est./Westam	W	Lake	930423	10.63%	9.85%	0.785953%
10	Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
11	Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
12	South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
13	St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
14	Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
15	Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
16	Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
17	Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
18	Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
19	Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
20	University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
21	Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
22	Welaka/Saratoga Harbou	W	Putnam	930423	10.63%	9.85%	0.785953%
23	Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
24	Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
25	Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
26	Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
27	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
1	Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
2	Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
3	Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
4	Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
5	Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
6	Lakeside	W	Citrus		N/A	9.85%	0.785953%
7	Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
8	Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
9	Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
10	Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
11	Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
12	Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
13	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 / Windsong
Docket No.: 950495-WS
Schedule 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	4,516,263	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	361,645	343,901	352,864	396,421	411,548	416,866	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	137,610	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	206,966	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	16,285,037	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	704,262	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	7,348,880	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	1,897,963	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	335,186,496	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	3,841,935	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	8,810,296	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)	(92,360,889)	(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	256,253	259,066	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	7,858,940	6,114,057	4,507,885	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

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	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)	(393,118)	(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	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	9,639,224	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	1,785,898
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	6,230,833	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	4,080,256	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	30,784,806	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	325,796,359	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

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

(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
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	9,988,381
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	96,700,506	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	2,059,385	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	(86,513)	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	581,648	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	71,826	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															

825

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	7,326,837	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	2,668,076	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	2,963,384
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	1,354,898	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	110,639,581	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,871	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	342,857,860	341,347,177	343,469,022	333,207,923

826

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Note: May not cross foot due to rounding.

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

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule 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 orginally 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 / Osceola / Windsong
Docket No.: 950495-WS
Schedule 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 / Windsong
Docket No.: 950495-WS
Schedule 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	16,246	0	16,246	10,522	26,768	64.77%	B-4(W),B-3(W)
3	Other Revenue	560	0	560	0	560		B-4(W)
4	**TOTAL OPERATING REVENUES**	16,806	0	16,806	10,522	27,328		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	25,414	1,037	26,451	0	26,451		B-5(W)
7	Depreciation net of CIAC Amort	5,058	0	5,058	0	5,058		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	2,736	56	2,792	473 (A)	3,265		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(8,249)	(411)	(8,661)	3,876 (B)	(4,785)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	24,959	682	25,641	4,349	29,990		
12	**NET OPERATING INCOME**	(8,153)	(682)	(8,835)	6,173	(2,662)		
13	**RATE BASE**	79,483	(506)	78,977		78,977		A-1(W)
14	**RATE OF RETURN**	(10.26%)		(11.19%)		(3.37%)		D-1(W)

Notes:

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

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule 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	16,246	0	16,246	28,951		45,197	178.20%	B-4(W),B-3(W)
3	Other Revenue	560	0	560	0		560		B-4(W)
4	TOTAL OPERATING REVENUES	16,806	0	16,806	28,951		45,757		
5	OPERATING EXPENSES:								
6	Operation and Maintenance	25,414	1,037	26,451	0		26,451		B-5(W)
7	Depreciation net of CIAC Amort	5,058	0	5,058	0		5,058		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	2,736	56	2,792	1,303	(A)	4,095		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(8,249)	(411)	(8,661)	10,665	(B)	2,004		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	24,959	682	25,641	11,968		37,609		
12	NET OPERATING INCOME	(8,153)	(682)	(8,835)	16,983		8,148		
13	RATE BASE	79,483	(506)	78,977			78,977		A-1(W)
14	RATE OF RETURN	(10.26%)		(11.19%)			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 / Windsong
Docket No.: 950495-WS
Schedule Year 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%	-21.88%	D-1(W)	
3	Rate of Return (%)	10.32%	-3.37%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	78,977	78,977	A-1(W)	
6	Required / Requested Income (L3 x L5)	8,148	(2,662)		
7	Adjusted Income Under Present Rates	(8,835)	(8,835)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	16,983	6,173		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	27,648	10,049		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	28,951	10,522		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	27,648	10,049		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	10,665	3,876		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,303	473		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	16,983	6,173		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%

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 / Windsong
Docket No.: 950495-WS
Schedule 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	298	
11			
12	3. Conservation Program Expenses	208	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	182	
15			
16	5. Conservation Elasticity Adjustment	(209)	
17			
18	6. Hewitt Study Expenses	558	
19			
20	7.	0	
21			
22		1,037	
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.	56	
37			
38	2.	0	
39			
40	3.	0	
41			
42	4.	0	
43			
44		56	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(411)	
47			
48	2.	0	
49			
50		(411)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	682	

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 / Osceola / Windsong
Docket No.: 950495-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	15,609	0	15,609
4	461.2 Metered - Commercial	637	0	637
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	16,246	0	16,246
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	16,246	0	16,246
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**	16,806	0	16,806

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 / Windsong
Docket No.: 950495-WS
Schedule Year 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)
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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	11,717	703	12,420	7,797	372	8,169	1,081	112	1,193	2,839	220	3,059
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	2,928	36	2,964	1,948	0	1,948	270	15	285	709	21	731
4	610 Purchased Water	1,330	(106)	1,224	1,330	(106)	1,224	0	0	0	0	0	0
5	615 Purchased Power	1,131	(79)	1,052	1,080	(86)	994	4	0	4	48	6	54
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	212	(17)	195	212	(17)	195	0	0	0	0	0	0
8	620 Materials & Supplies	2,251	34	2,284	2,063	0	2,063	58	6	63	130	28	158
9	631 Contractual Services - Eng.	22	0	22	0	0	0	0	0	0	22	0	22
10	632 Contractual Services - Acct.	116	0	116	0	0	0	0	0	0	116	0	116
11	633 Contractual Services - Legal	70	0	70	0	0	0	0	0	0	70	0	70
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,750	260	2,009	1,570	176	1,746	0	0	0	180	84	263
14	641 Rental of Real Building/Real Property	103	16	120	0	0	0	0	0	0	103	16	120
15	642 Rental of Equipment	7	3	10	2	0	2	0	0	0	5	3	8
16	650 Transportation Expense	851	8	859	760	0	760	41	5	46	51	2	53
17	656 Insurance - Vehicle	79	0	79	0	0	0	0	0	0	79	0	79
18	657 Insurance - General Liability	163	34	197	0	0	0	0	0	0	163	34	197
19	658 Insurance - Workman's Comp (2)	200	2	202	133	0	133	18	1	20	49	1	49
20	659 Insurance - Other	16	0	16	0	0	0	0	0	0	16	0	16
21	660 Advertising Expense	18	16	34	0	0	0	0	0	0	18	16	34
22	666 Reg. Comm. Exp. - Rate Case Amort.	479	0	479	0	0	0	0	0	0	479	0	479
23	667 Reg. Comm. Exp. - Other	38	0	38	0	0	0	0	0	0	38	0	38
24	670 Bad Debt Expense	142	15	157	0	0	0	142	15	157	0	0	0
25	675 Miscellaneous Expenses	1,793	113	1,906	636	0	636	355	20	376	802	92	894
26	TOTAL WATER O & M EXPENSES	25,414	1,037	26,451	17,531	339	17,870	1,968	175	2,143	5,915	523	6,438

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 / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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	963	881	1,020	983	1,002	980	991	991	964	995	961	987	11,717	703	12,420
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)	241	220	255	246	251	245	248	248	241	249	240	247	2,928	36	2,964
4	610.1-.8 Purchased Water	0	0	335	0	0	330	0	0	335	0	0	330	1,330	(106)	1,224
5	615.1-.8 Purchased Power	94	94	94	94	94	94	94	94	94	94	94	94	1,131	(79)	1,052
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	53	0	0	53	0	0	53	0	0	53	0	0	212	(17)	195
8	620.1-.8 Materials & Supplies	707	101	137	102	136	102	135	102	135	102	135	356	2,251	34	2,285
9	631.1-.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	22	0	22
10	632.1-.8 Contractual Services - Acct.	10	9	10	10	10	10	10	10	10	10	9	10	116	0	116
11	633.1-.8 Contractual Services - Legal	6	5	6	6	6	6	6	6	6	6	6	6	70	0	70
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	51	51	50	265	52	749	53	53	53	53	266	53	1,750	260	2,010
14	641.1-.8 Rental of Real Building/Real Property	8	8	9	9	9	9	9	9	9	9	8	9	103	16	119
15	642.1-.8 Rental of Equipment	1	1	1	1	1	1	0	0	0	0	0	0	6	3	9
16	650.1-.8 Transportation Expense	72	70	71	71	71	71	71	71	71	71	71	71	851	8	859
17	656.1-.8 Insurance - Vehicle	7	6	7	7	7	7	7	7	7	7	6	7	79	0	79
18	657.1-.8 Insurance - General Liability	13	13	14	14	14	14	14	14	14	14	13	14	163	34	197
19	658.1-.8 Insurance - Workman's Comp (2)	16	15	17	17	17	17	17	17	16	17	16	17	200	2	202
20	659.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	16	0	16
21	660.1-.8 Advertising Expense	1	1	2	2	1	1	1	1	1	1	1	1	18	16	34
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	39	38	41	41	40	40	40	40	40	41	39	40	479	0	479
23	667.1-.8 Reg. Comm. Exp. - Other	3	3	3	3	3	3	3	3	3	3	3	3	38	0	38
24	670.1-.8 Bad Debt Expense	12	11	12	12	12	12	12	12	12	12	12	12	142	15	157
25	675.1-.8 Miscellaneous Expenses	152	144	161	153	153	153	147	147	145	148	144	145	1,793	113	1,906
26	TOTAL WATER O & M EXPENSES	2,453	1,875	2,249	2,091	1,881	2,846	1,914	1,827	2,157	1,866	2,029	2,404	25,415	1,037	26,452

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 / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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	640	574	686	650	672	654	660	661	639	661	639	660	7,797	372	8,169
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)	160	144	171	162	168	164	165	165	160	165	160	165	1,948	0	1,948
4	610.1-.6 Purchased Water	0	0	335	0	0	330	0	0	335	0	0	330	1,330	(106)	1,224
5	615.1-.6 Purchased Power	90	90	90	90	90	90	90	90	90	90	90	90	1,080	(86)	994
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	53	0	0	53	0	0	53	0	0	53	0	0	212	(17)	195
8	620.1-.6 Materials & Supplies	691	86	121	87	120	87	119	86	119	86	119	341	2,063	0	2,063
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	36	37	34	250	36	734	38	38	38	38	251	38	1,570	176	1,746
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	64	63	63	63	63	63	63	63	63	63	63	63	760	0	760
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	11	11	11	11	133	0	133
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	57	54	63	55	56	57	49	49	49	50	49	49	636	0	636
26	**TOTAL WATER DIRECT O & M EXPENSES**	1,802	1,058	1,575	1,420	1,216	2,191	1,250	1,164	1,505	1,218	1,383	1,747	17,531	339	17,870

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 / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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	90	82	91	91	91	90	92	91	89	92	89	91	1,081	112	1,193
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)	23	21	23	23	23	22	23	23	22	23	22	23	270	15	285
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	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	4	5	5	5	5	5	5	5	5	5	5	58	6	63
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	41	5	46
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	1	2	2	2	2	2	2	2	2	2	2	18	1	20
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	12	11	12	12	12	12	12	12	12	12	12	12	142	15	157
25	675.7 Miscellaneous Expenses	30	27	30	30	30	29	30	30	29	30	29	30	355	20	376
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	164	150	167	165	166	163	168	166	162	168	162	166	1,968	175	2,143

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 / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	233	224	243	243	239	236	238	239	235	241	232	236	2,839	220	3,059
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)	58	56	61	61	60	59	60	60	59	60	58	59	709	21	731
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	48	6	54
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	11	10	11	11	11	11	11	11	11	11	11	11	130	28	158
9	631.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	22	0	22
10	632.8 Contractual Services - Acct.	10	9	10	10	10	10	10	10	10	10	9	10	116	0	116
11	633.8 Contractual Services - Legal	6	5	6	6	6	6	6	6	6	6	6	6	70	0	70
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	15	14	15	15	15	15	15	15	15	15	15	15	180	84	263
14	641.8 Rental of Real Building/Real Property	8	8	9	9	9	9	9	9	9	9	8	9	103	16	120
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	4	4	4	4	4	4	4	4	4	4	51	2	53
17	656.8 Insurance - Vehicle	7	6	7	7	7	7	7	7	7	7	6	7	79	0	79
18	657.8 Insurance - General Liability	13	13	14	14	14	14	14	14	14	14	13	14	163	34	197
19	658.8 Insurance - Workman's Comp (2)	4	4	4	4	4	4	4	4	4	4	4	4	49	1	49
20	659.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	16	0	16
21	660.8 Advertising Expense	1	1	2	2	1	1	1	1	1	1	1	1	18	16	34
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	39	38	41	41	40	40	40	40	40	41	39	40	479	0	479
23	667.8 Reg. Comm. Exp. - Other	3	3	3	3	3	3	3	3	3	3	3	3	38	0	38
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	66	63	69	69	68	67	67	67	67	68	66	67	802	92	894
26	**TOTAL WATER ALLOCATED A & G EXPENSES**	486	467	507	506	498	492	496	497	491	502	484	491	5,915	523	6,438

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 / Osceola / Windsong
Docket No.. 950495-WS
Schedule Year 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)
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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	11,451	672	(406)	11,717	0	96	49	0	0	558	703	12,420
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)	2,844	84	0	2,928	0	24	12	0	0	0	36	2,964
4	610.1-.8 Purchased Water	1,330	0	0	1,330	0	0	0	0	(106)	0	(106)	1,224
5	615.1-.8 Purchased Power	1,137	0	(5)	1,131	0	6	0	0	(86)	0	(79)	1,052
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	208	4	(0)	212	0	0	0	0	(17)	0	(17)	195
8	620.1-.8 Materials & Supplies	2,227	43	(20)	2,251	0	12	16	6	0	0	34	2,284
9	631.1-.8 Contractual Services - Eng.	24	0	(2)	22	0	0	0	0	0	0	0	22
10	632.1-.8 Contractual Services - Acct.	125	2	(12)	116	0	0	0	0	0	0	0	116
11	633.1-.8 Contractual Services - Legal	75	1	(7)	70	0	0	0	0	0	0	0	70
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	1,735	34	(19)	1,750	0	30	54	176	0	0	260	2,009
14	641.1-.8 Rental of Real Building/Real Property	112	2	(11)	103	0	16	0	0	0	0	16	120
15	642.1-.8 Rental of Equipment	7	0	0	7	0	2	0	0	0	0	3	10
16	650.1-.8 Transportation Expense	844	16	(9)	851	0	8	0	0	0	0	8	859
17	656.1-.8 Insurance - Vehicle	86	2	(8)	79	0	0	0	0	0	0	0	79
18	657.1-.8 Insurance - General Liability	176	3	(17)	163	0	34	0	0	0	0	34	197
19	658.1-.8 Insurance - Workman's Comp (2)	205	(5)	0	200	0	2	0	0	0	0	2	202
20	659.1-.8 Insurance - Other	18	0	(2)	16	0	0	0	0	0	0	0	16
21	660.1-.8 Advertising Expense	19	0	(2)	18	0	0	16	0	0	0	16	34
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	317	0	162	479	0	0	0	0	0	0	0	479
23	667.1-.8 Reg. Comm. Exp. - Other	42	0	(4)	38	0	0	0	0	0	0	0	38
24	670.1-.8 Bad Debt Expense	153	0	(12)	142	0	15	0	0	0	0	15	157
25	675.1-.8 Miscellaneous Expenses	1,877	37	(120)	1,793	0	53	60	0	0	0	113	1,906
26	**TOTAL WATER O & M EXPENSES**	25,010	898	(494)	25,414	0	298	208	182	(209)	558	1,037	26,451

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 / Windsong
Docket No.: 950495-WS
Schedule Year 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	7,364	432	0	7,797	0	0	0	0	0	372	372	8,169
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)	1,829	119	0	1,948	0	0	0	0	0	0	0	1,948
4	610.1-.6	Purchased Water	1,330	0	0	1,330	0	0	0	0	(106)	0	(106)	1,224
5	615.1-.6	Purchased Power	1,080	0	0	1,080	0	0	0	0	(86)	0	(86)	994
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	208	4	(0)	212	0	0	0	0	(17)	0	(17)	195
8	620.1-.6	Materials & Supplies	2,024	39	(0)	2,063	0	0	0	0	0	0	0	2,063
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	1,540	30	(0)	1,570	0	0	0	176	0	0	176	1,746
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	2	0	0	0	0	0	0	0	2
16	650.1-.6	Transportation Expense	745	15	0	760	0	0	0	0	0	0	0	760
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)	132	1	0	133	0	0	0	0	0	0	0	133
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	624	12	(0)	636	0	0	0	0	0	0	0	636
26		**TOTAL WATER DIRECT O & M EXPENSES**	16,877	653	1	17,531	0	0	0	176	(209)	372	339	17,870

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 / Windsong
Docket No.: 950495-WS
Schedule Year 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	1,127	66	(112)	1,081	0	60	0	0	0	52	112	1,193
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)	280	(10)	0	270	0	15	0	0	0	0	15	285
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	62	1	(6)	58	0	6	0	0	0	0	6	63
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	44	1	(4)	41	0	5	0	0	0	0	5	46
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)	20	(2)	0	18	0	1	0	0	0	0	1	20
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	153	0	(12)	142	0	15	0	0	0	0	15	157
25	675.7	Miscellaneous Expenses	384	7	(37)	355	0	20	0	0	0	0	20	376
26		**TOTAL WATER O & M EXPENSES**	2,075	64	(171)	1,968	0	123	0	0	0	52	175	2,143

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 / Windsong
Docket No.: 950495-WS
Schedule Year 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	2,959	174	(294)	2,839	0	35	49	0	0	135	220	3,059
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)	735	(26)	0	709	0	9	12	0	0	0	21	731
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	53	0	(5)	48	0	6	0	0	0	0	6	54
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	141	3	(13)	130	0	6	16	6	0	0	28	158
9	631.8	Contractual Services - Eng.	24	0	(2)	22	0	0	0	0	0	0	0	22
10	632.8	Contractual Services - Acct.	125	2	(12)	116	0	0	0	0	0	0	0	116
11	633.8	Contractual Services - Legal	75	1	(7)	70	0	0	0	0	0	0	0	70
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	195	4	(19)	180	0	30	54	0	0	0	84	263
14	641.8	Rental of Real Building/Real Property	112	2	(11)	103	0	16	0	0	0	0	16	120
15	642.8	Rental of Equipment	5	0	(0)	5	0	2	0	0	0	0	3	8
16	650.8	Transportation Expense	55	1	(5)	51	0	2	0	0	0	0	2	53
17	656.8	Insurance - Vehicle	86	2	(8)	79	0	0	0	0	0	0	0	79
18	657.8	Insurance - General Liability	176	3	(17)	163	0	34	0	0	0	0	34	197
19	658.8	Insurance - Workman's Comp (2)	53	(4)	0	49	0	1	0	0	0	0	1	49
20	659.8	Insurance - Other	18	0	(2)	16	0	0	0	0	0	0	0	16
21	660.8	Advertising Expense	19	0	(2)	18	0	0	16	0	0	0	16	34
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	317	0	162	479	0	0	0	0	0	0	0	479
23	667.8	Reg. Comm. Exp. - Other	42	0	(4)	38	0	0	0	0	0	0	0	38
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	868	17	(83)	802	0	33	60	0	0	0	92	894
26		**TOTAL WATER O & M EXPENSES**	6,057	181	(323)	5,915	0	174	208	6	0	135	523	6,438

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 / Windsong
Docket No.: 950495-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)	(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-.8	Salaries & Wages - Employees		11,451	12,420	970	8.47%
2	603.1-.8	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits		2,844	2,964	120	4.22%
4	610.1-.8	Purchased Water		1,330	1,224	(106)	(7.97%)
5	615.1-.8	Purchased Power		1,137	1,052	(85)	(7.48%)
6	616.1-.8	Fuel for Power Production		0	0	0	0.00%
7	618.1-.8	Chemicals		208	195	(13)	(6.25%)
8	620.1-.8	Materials & Supplies		2,227	2,284	57	2.56%
9	631.1-.8	Contractual Services - Eng.		24	22	(2)	(8.48%)
10	632.1-.8	Contractual Services - Acct.		125	116	(10)	(7.99%)
11	633.1-.8	Contractual Services - Legal		75	70	(6)	(7.96%)
12	634.1-.8	Contractual Services - Mgmt Fees		0	0	0	0.00%
13	635.1-.8	Contractual Services - Other		1,735	2,009	275	15.85%
14	641.1-.8	Rental of Real Building/Real Property		112	120	8	7.15%
15	642.1-.8	Rental of Equipment		6	10	3	49.01%
16	650.1-.8	Transportation Expense		844	859	15	1.78%
17	656.1-.8	Insurance - Vehicle		86	79	(7)	(8.16%)
18	657.1-.8	Insurance - General Liability		176	197	20	11.34%
19	658.1-.8	Insurance - Workman's Comp		205	202	(3)	(1.46%)
20	659.1-.8	Insurance - Other		18	16	(1)	(5.71%)
21	660.1-.8	Advertising Expense		19	34	14	73.29%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.		317	479	162	51.16%
23	667.1-.8	Reg. Comm. Exp. - Other		42	38	(4)	(9.42%)
24	670.1-.8	Bad Debt Expense		153	157	4	2.61%
25	675.1-.8	Miscellaneous Expenses		1,877	1,906	29	1.55%
26	**TOTAL WATER O & M EXPENSES**			25,010	26,451	1,440	5.76%
27	**TOTAL (LESS ACCTS 666 & 667)**			24,651	25,934	1,282	5.20%

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 / Windsong
Docket No.: 950495-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	7,364	8,169	805	10.93%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	1,829	1,948	119	6.51%
4	610.1-.6	Purchased Water	1,330	1,224	(106)	(7.97%)
5	615.1-.6	Purchased Power	1,080	994	(86)	(7.96%)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	208	195	(13)	(6.25%)
8	620.1-.6	Materials & Supplies	2,024	2,063	39	1.93%
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	1,540	1,746	206	13.38%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	1	2	1	100.00%
16	650.1-.6	Transportation Expense	745	760	15	2.01%
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	132	133	1	0.76%
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	624	636	12	1.92%
26	**TOTAL WATER O & M EXPENSES**		16,877	17,870	993	5.88%
27	**TOTAL (LESS ACCTS 666 & 667)**		16,877	17,870	993	5.88%

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 / Windsong
Docket No.: 950495-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	1,127	1,193	66	5.85%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	280	285	5	1.79%
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	62	63	1	1.61%
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	44	46	2	4.54%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	20	20	(1)	(4.96%)
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	153	157	4	2.61%
25	675.7	Miscellaneous Expenses	384	376	(9)	(2.34%)
26		**TOTAL WATER O & M EXPENSES**	2,075	2,143	68	3.28%
27		**TOTAL (LESS ACCTS 666 & 667)**	2,075	2,143	68	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 / Osceola / Windsong
Docket No.: 950495-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	2,959	3,059	99	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	735	731	(4)	(0.54%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	53	54	2	3.80%
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	141	158	17	12.07%
9	631.8	Contractual Services - Eng.	24	22	(2)	(8.48%)
10	632.8	Contractual Services - Acct.	125	116	(10)	(7.99%)
11	633.8	Contractual Services - Legal	75	70	(6)	(7.96%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	195	263	69	35.47%
14	641.8	Rental of Real Building/Real Property	112	120	8	7.15%
15	642.8	Rental of Equipment	5	8	2	39.05%
16	650.8	Transportation Expense	55	53	(2)	(3.65%)
17	656.8	Insurance - Vehicle	86	79	(7)	(8.16%)
18	657.8	Insurance - General Liability	176	197	20	11.34%
19	658.8	Insurance - Workman's Comp	53	49	(4)	(7.56%)
20	659.8	Insurance - Other	18	16	(1)	(5.71%)
21	660.8	Advertising Expense	19	34	14	73.29%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	317	479	162	51.16%
23	667.8	Reg. Comm. Exp. - Other	42	38	(4)	(9.42%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	868	894	26	2.99%
26		**TOTAL WATER O & M EXPENSES**	6,057	6,438	379	6.26%
27		**TOTAL (LESS ACCTS 666 & 667)**	5,698	5,921	221	3.88%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule 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 / Windsong
Docket No.: 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) Total FPSC Filed	(B) Water	
47					
48					
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	2	
51	Marco Island	Docket No. 920655-WS	$106,820	90	
52	GIGA	Docket No. 920199-WS	$677,601	568	
53	Lehigh	Docket No. 911188-WS	$67,100	56	
54			854,174	717	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	835	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	363	
58			1,427,241	1,197	
59	Total Projected Rate Case Expense		2,281,415	1,914	
60	Annual Amortization		$570,354	$479	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	105	
64	% of Total		100.000000%	0.083896%	
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 / Windsong
Docket No.: 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	4,567	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 / Windsong
Docket No.: 950495-WS
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 / Osceola / Windsong
Docket No.: 950495-WS
Schedule Year 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 / Windsong
Docket No.: 950495-WS
Schedule Year Ended: 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	807	40	2.50%	20	0	20	0.00%	0	20
4	339.1 Other Plant & Misc.	62	25	4.00%	2	0	2	0.00%	0	2
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	12,616	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	501	33	3.03%	15	0	15	0.00%	0	15
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	29,274	30	3.33%	975	0	975	0.00%	0	975
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	20	35	2.86%	1	0	1	0.00%	0	1
13	310.2 Power Generation Equpi.	9	20	5.00%	0	0	0	0.00%	0	0
14	311.2 Pumping Equipment	6,546	20	5.00%	327	0	327	0.00%	0	327
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	409	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	271	33	3.03%	8	0	8	0.00%	0	8
19	320.3 Water Treatment Equip.	49,557	22	4.55%	2,255	0	2,255	0.00%	0	2,255
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	252	25	4.00%	10	0	10	0.00%	0	10
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	92	37	2.70%	2	0	2	0.00%	0	2
26	331.4 Transmission & Distribution	41,820	43	2.33%	974	0	974	0.00%	0	974
27	333.4 Services	9,623	40	2.50%	241	0	241	0.00%	0	241
28	334.4 Meters & Meter Installation	12,139	20	5.00%	607	0	607	0.00%	0	607
29	335.4 Hydrants	69	45	2.22%	2	0	2	0.00%	0	2
30	339.4 Other Plant & Misc.	1,977	25	4.00%	79	0	79	0.00%	0	79
31	**GENERAL PLANT**									
32	303.5 Land & Land Rights	300	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	3,058	40	2.50%	76	0	76	0.00%	0	76
34	340.5 Office Furniture & Equipment	1,890	15	6.67%	126	0	126	0.00%	0	126
35	340.51 Computer Equipment	5,030	6	16.67%	839	0	839	0.00%	0	839
36	341.5 Transportation Equipment	2,902	6	16.67%	484	0	484	0.00%	0	484
37	342.5 Stores Equipment	27	18	5.56%	2	0	2	0.00%	0	2
38	343.5 Tools, Shop & Garage	1,053	16	6.25%	66	0	66	0.00%	0	66
39	344.5 Laboratory Equipment	955	15	6.67%	64	0	64	0.00%	0	64
40	345.5 Power Operated Equipment	1,206	12	8.33%	100	0	100	0.00%	0	100
41	346.5 Communication Equipment	547	10	10.00%	55	0	55	0.00%	0	55
42	347.5 Miscellaneous Equipment	246	15	6.67%	16	0	16	0.00%	0	16
43	348.5 Other Tangible Plant	463	10	10.00%	46	0	46	0.00%	0	46
44	**INTANGIBLE PLANT**	869		2.53%	22	0	22	0.00%	0	22
45	**SUPPLY & PUMPING**	48,974		2.69%	1,318	0	1,318	0.00%	0	1,318
46	**WATER TREATMENT PLANT**	50,488		4.50%	2,273	0	2,273	0.00%	0	2,273
47	**TRANSMISSION & DISTRIBUTION**	65,721		2.90%	1,905	0	1,905	0.00%	0	1,905
48	**GENERAL PLANT**	17,679		10.60%	1,874	0	1,874	0.00%	0	1,874
49	**TOTAL DEPRECIATION EXPENSE**	183,732		4.02%	7,392	0	7,392	0.00%	0	7,392
50	**LESS: AMORTIZATION OF CIAC**				(2,334)	0	(2,334)		0	(2,334)
51	**NET DEPRECIATION EXPENSE - WATER**				5,058	0	5,058		0	5,058

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 / Windsong
Docket No.: 950495-WS
Schedule Year 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	506	4.15%	21	0	21	0.00%	0	21
2	Line/Main Extension Fees	23,725	2.41%	572	0	572	0.00%	0	572
3	Meter Installation Fees	13,740	5.00%	687	0	687	0.00%	0	687
4	Contributed Lines	43,483	2.41%	1,048	0	1,048	0.00%	0	1,048
5	Contributed Property Other Than Lines	0	3.61%	0	0	0	0.00%	0	0
6	Service Installation Fees	231	2.50%	6	0	6	0.00%	0	6
7	**TOTAL WATER CIAC AMORT. EXP.**	81,685		2,334	0	2,334		0	2,334

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 / Windsong
Docket No.: 950495-WS
Schedule Year 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	501	15	2.99%
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	29,274	975	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	20	1	5.00%
8	310.2 Power Generation Equipment	9	0	0.00%
9	311.2 Pumping Equipment	6,546	327	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	271	8	2.95%
12	320.3 Water Treatment Equipment	49,557	2,255	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	252	10	3.98%
15	330.4 Distribution Reservoirs	92	2	2.17%
16	**COMPOSITE RATE**	86,530	3,593	4.15%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	41,820	974	2.33%
20	335.4 Hydrants	69	2	2.88%
21	339.4 Other Plant & Miscellaneous	1,977	79	4.00%
22	**COMPOSITE RATE**	43,867	1,055	2.41%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	12,139	607	5.00%
25	**COMPOSITE RATE**	12,139	607	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	9,623	241	2.50%
28	**COMPOSITE RATE**	9,623	241	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	86,530	3,593	4.15%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	43,867	1,055	2.41%
32	Meter Installation Fees (Line 25)	12,139	607	5.00%
33	Service Installation Fees (Line 28)	9,623	241	2.50%
34	**COMPOSITE RATE**	152,158	5,496	3.61%

(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 / Osceola / Windsong
Docket No.: 950495-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%)**	756	0	756	B-4(W)	
2 **PAYROLL TAXES: (8.0%)**	937	56	994	B-5(W)	
3 (Adjustments)			0		
4			0		
5			0		
6 **TOTAL PAYROLL TAXES**	937	56	994		
7 **REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,042	0	1,042		
8 Non-used & Useful Property Tax Add-back (1)			0		
9 Adjusted Real Estate & Personal Property Tax	1,042	0	1,042		
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**	1,042	0	1,042		
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)**	2,736	56	2,792		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 / Windsong
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	16,806	0	16,806	B-4(W)
3	Less:				
4	O & M Expenses	25,414	1,037	26,451	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	5,058	0	5,058	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	2,736	56	2,792	B-15(W)
8	Pre-Tax Operating Expenses	33,208	1,093	34,301	
9	**PRE-TAX OPERATING INCOME**	(16,402)	(1,093)	(17,495)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(16,402)	(1,093)	(17,495)	
12	Less:				
13	Interest Expense:				
14	Rate Base	79,483	(506)	78,977	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	4,205	(27)	4,178	C-3
17	Net Taxable Income (L11 - L16)	(20,607)	(1,066)	(21,673)	
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)	(7,949)	(411)	(8,361)	
20	Less:				
21	Parent Debt Adjustment	263	0	263	C-1(W)
22	Investment Tax Credit	37	0	37	C-7(W)
23	**TOTAL INCOME TAXES**	(8,249)	(411)	(8,661)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Osceola / Windsong
Docket No.: 950495-WS
Schedule Year 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.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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	1,684,101	0	1,684,101	A-5 (W)
2	Utility Land & Land Rights	42,626	0	42,626	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	(854,241)	0	(854,241)	A-9 (W)
6	CIAC	(647,570)	(117)	(647,687)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	253,375	0	253,375	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	(8,746)	0	(8,746)	Vol. II
13	Deferred Taxes	5,520	0	5,520	C-7 (W)
14	Working Capital Allowance	50,666	0	50,666	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	525,731	(117)	525,614	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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	(117)	(117)	
41				
42	2.			
43		0	0	
44				
45		(117)	(117)	
46				
47	**SUBTOTAL**	(117)	(117)	

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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	(117)	(117)	

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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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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**		1,452,770
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		1,452,770
15	**12/31/92 Balance**		38,624
16			1,000
17			3,138
18	1993 Additions		40,761
19	1993 Retirements		1,493,531
20	1993 Adjustments	General Plant Allocation True-up	166,828
21	1993 Net Additions		5,212
22	**12/31/93 Balance**		0
23			161,616
24			1,655,148
25	1994 Additions		(1,409)
26	1994 Retirements		62,654
27	1994 Adjustments		2,937
28	1994 Net Additions		0
29	**12/31/94 Balance**		59,717
30			1,713,456
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(13,152)
32	1995 Additions		62,222
33	1995 Retirements		15,149
34	1995 Adjustments		0
35	1995 Net Additions		47,073
36	**12/31/95 Balance**		1,747,377
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

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

Note: May not cross foot due to rounding.

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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	2,587	0	0	0	2,587	0	2,587	2,587	0	2,587
4	339.1 Other Plant & Miscellaneous	2,753	0	0	0	2,753	0	2,753	2,753	0	2,753
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	39,264	0	0	0	39,264	0	39,264	39,264	0	39,264
7	304.2 Structures & Improvements	14,339	0	0	0	14,339	0	14,339	14,339	0	14,339
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	101,162	0	0	0	101,162	0	101,162	101,162	0	101,162
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	36,286	0	0	0	36,286	0	36,286	36,286	0	36,286
13	310.2 Power Generation Equipment	4,909	0	0	0	4,909	0	4,909	4,909	0	4,909
14	311.2 Pumping Equipment	89,402	0	0	0	89,402	0	89,402	89,402	0	89,402
15	339.2 Other Plant & Miscellaneous	104	0	0	0	104	0	104	104	0	104
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	13	0	0	0	13	0	13	13	0	13
18	304.3 Structures & Improvements	92,507	0	0	0	92,507	0	92,507	92,507	0	92,507
19	320.3 Water Treatment Equipment	245,082	0	0	0	245,082	0	245,082	245,082	0	245,082
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	5,591	0	5,591	5,591	0	5,591	2,796	0	2,796
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	16	0	0	0	16	0	16	16	0	16
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	112,918	0	0	0	112,918	0	112,918	112,918	0	112,918
26	331.4 Transmission & Distribution	559,647	23,800	(15,000)	8,800	568,447	0	568,447	565,063	0	565,063
27	333.4 Services	33,800	5,218	0	5,218	39,018	0	39,018	36,409	0	36,409
28	334.4 Meters & Meter Installation	168,324	9,791	0	9,791	178,115	0	178,115	173,220	0	173,220
29	335.4 Hydrants	8,564	0	0	0	8,564	0	8,564	8,564	0	8,564
30	339.4 Other Plant & Miscellaneous	2,849	0	0	0	2,849	0	2,849	2,849	0	2,849
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	3,333	0	0	0	3,333	0	3,333	3,333	0	3,333
33	304.5 Structures & Improvements	33,892	287	(149)	138	34,030	0	34,030	33,986	0	33,986
34	340.5 Office Furniture & Equipment	21,003	0	0	0	21,003	0	21,003	21,003	0	21,003
35	340.51 Computer Equipment	49,484	10,614	0	10,614	60,098	0	60,098	55,909	0	55,909
36	341.5 Transportation Equipment	31,391	1,426	0	1,426	32,817	0	32,817	32,254	0	32,254
37	342.5 Stores Equipment	303	0	0	0	303	0	303	303	0	303
38	343.5 Tools, Shop & Garage Equipment	11,446	430	0	430	11,876	0	11,876	11,706	0	11,706
39	344.5 Laboratory Equipment	10,412	337	0	337	10,749	0	10,749	10,616	0	10,616
40	345.5 Power Operated Equipment	10,545	4,728	0	4,728	15,273	0	15,273	13,407	0	13,407
41	346.5 Communication Equipment	6,083	0	0	0	6,083	0	6,083	6,083	0	6,083
42	347.5 Miscellaneous Equipment	2,735	0	0	0	2,735	0	2,735	2,735	0	2,735
43	348.5 Other Tangible Plant	5,148	0	0	0	5,148	0	5,148	5,148	0	5,148
44	**INTANGIBLE PLANT**	5,340	0	0	0	5,340	0	5,340	5,340	0	5,340
45	**SUPPLY & PUMPING**	285,466	0	0	0	285,466	0	285,466	285,466	0	285,466
46	**WATER TREATMENT PLANT**	337,602	5,591	0	5,591	343,193	0	343,193	340,398	0	340,398
47	**TRANSMISSION & DISTRIBUTION**	686,119	38,809	(15,000)	23,809	909,928	0	909,928	899,039	0	899,039
48	**GENERAL PLANT**	185,776	17,822	(149)	17,673	203,450	0	203,450	196,484	0	196,484
49	**TOTAL PLANT IN SERVICE**	1,700,304	62,222	(15,149)	47,073	1,747,377	0	1,747,377	1,726,727	0	1,726,727
50	**LAND & LAND RIGHTS**	42,626	0	0	0	42,626	0	42,626	42,626	0	42,626
51	**TOTAL PIS LESS LAND**	1,657,678	62,222	(15,149)	47,073	1,704,751	0	1,704,751	1,684,101	0	1,684,101

5/15/95 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 / Duval / Woodmere
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	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	0	2,587
4	339.1 Other Plant & Miscellaneous	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	0	2,753
5	SOURCE OF SUPPLY & PUMPING															
6	303.2 Land & Land Rights	39,264	39,264	39,264	39,264	39,264	39,264	39,264	39,264	39,264	39,264	39,264	39,264	39,264	0	39,264
7	304.2 Structures & Improvements	14,339	14,339	14,339	14,339	14,339	14,339	14,339	14,339	14,339	14,339	14,339	14,339	14,339	0	14,339
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	101,162	101,162	101,162	101,162	101,162	101,162	101,162	101,162	101,162	101,162	101,162	101,162	101,162	0	101,162
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	36,286	36,286	36,286	36,286	36,286	36,286	36,286	36,286	36,286	36,286	36,286	36,286	36,286	0	36,286
13	310.2 Power Generation Equipment	4,909	4,909	4,909	4,909	4,909	4,909	4,909	4,909	4,909	4,909	4,909	4,909	4,909	0	4,909
14	311.2 Pumping Equipment	89,402	89,402	89,402	89,402	89,402	89,402	89,402	89,402	89,402	89,402	89,402	89,402	89,402	0	89,402
15	339.2 Other Plant & Miscellaneous	104	104	104	104	104	104	104	104	104	104	104	104	104	0	104
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	13	13	13	13	13	13	13	13	13	13	13	13	13	0	13
18	304.3 Structures & Improvements	92,507	92,507	92,507	92,507	92,507	92,507	92,507	92,507	92,507	92,507	92,507	92,507	92,507	0	92,507
19	320.3 Water Treatment Equipment	245,082	245,082	245,082	245,082	245,082	245,082	245,082	245,082	245,082	245,082	245,082	245,082	245,082	0	245,082
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	466	932	1,398	1,864	2,330	2,796	3,262	3,727	4,193	4,659	5,125	5,591	5,591	2,796
22	TRANSMISSION & DISTRIBUTION															
23	303.4 Land & Land Rights	16	16	16	16	16	16	16	16	16	16	16	16	16	0	16
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	112,918	112,918	112,918	112,918	112,918	112,918	112,918	112,918	112,918	112,918	112,918	112,918	112,918	0	112,918
26	331.4 Transmission & Distribution	559,647	559,647	559,647	559,647	559,647	568,447	568,447	568,447	568,447	568,447	568,447	568,447	568,447	8,800	565,063
27	333.4 Services	33,800	34,235	34,670	35,105	35,539	35,974	36,409	36,844	37,279	37,714	38,149	38,584	39,018	5,218	36,409
28	334.4 Meters & Meter Installation	168,324	169,140	169,956	170,772	171,588	172,404	173,220	174,036	174,852	175,667	176,483	177,299	178,115	9,791	173,220
29	335.4 Hydrants	8,564	8,564	8,564	8,564	8,564	8,564	8,564	8,564	8,564	8,564	8,564	8,564	8,564	0	8,564
30	339.4 Other Plant & Miscellaneous	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	0	2,849
31	GENERAL PLANT															
32	303.5 Land & Land Rights	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	0	3,333
33	304.5 Structures & Improvements	33,892	34,006	34,015	34,038	34,043	34,048	33,927	33,931	33,936	33,959	33,982	34,007	34,030	138	33,986
34	340.5 Office Furniture & Equipment	21,003	21,003	21,003	21,003	21,003	21,003	21,003	21,003	21,003	21,003	21,003	21,003	21,003	0	21,003
35	340.51 Computer Equipment	49,484	53,694	54,019	54,887	55,060	55,233	56,264	56,437	56,610	57,478	58,317	59,230	60,098	10,614	55,909
36	341.5 Transportation Equipment	31,391	31,957	32,000	32,117	32,140	32,164	32,302	32,325	32,349	32,465	32,578	32,766	32,817	1,426	32,254
37	342.5 Stores Equipment	303	303	303	303	303	303	303	303	303	303	303	303	303	0	303
38	343.5 Tools, Shop & Garage Equipment	11,446	11,617	11,630	11,665	11,672	11,679	11,721	11,726	11,735	11,770	11,804	11,841	11,876	430	11,706
39	344.5 Laboratory Equipment	10,412	10,545	10,556	10,583	10,589	10,594	10,627	10,633	10,639	10,666	10,692	10,721	10,749	337	10,616
40	345.5 Power Operated Equipment	10,545	12,421	12,566	12,952	13,029	13,107	13,566	13,643	13,720	14,107	14,480	14,897	15,273	4,728	13,407
41	346.5 Communication Equipment	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	0	6,083
42	347.5 Miscellaneous Equipment	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	2,735	0	2,735
43	348.5 Other Tangible Plant	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	0	5,148
44	INTANGIBLE PLANT	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	0	5,340
45	SUPPLY & PUMPING	285,466	285,466	285,466	285,466	285,466	285,466	285,466	285,466	285,466	285,466	285,466	285,466	285,466	0	285,466
46	WATER TREATMENT PLANT	337,602	338,068	338,534	339,000	339,466	339,932	340,398	340,864	341,330	341,796	342,262	342,728	343,193	5,591	340,396
47	TRANSMISSION & DISTRIBUTION	886,119	887,370	888,621	889,871	891,122	901,173	902,424	903,675	904,925	906,176	907,427	908,678	909,929	23,809	899,039
48	GENERAL PLANT	185,776	192,848	193,392	194,849	195,140	195,430	197,012	197,303	197,593	199,051	200,458	201,992	203,450	17,673	196,484
49	TOTAL PLANT IN SERVICE	1,700,304	1,709,091	1,711,353	1,714,527	1,716,534	1,727,341	1,730,641	1,732,848	1,734,655	1,737,829	1,740,954	1,744,203	1,747,377	47,073	1,726,727
50	LAND & LAND RIGHTS	42,626	42,626	42,626	42,626	42,626	42,626	42,626	42,626	42,626	42,626	42,626	42,626	42,626	0	42,626
51	TOTAL PIS LESS LAND	1,657,678	1,666,464	1,668,726	1,671,901	1,673,908	1,684,715	1,688,014	1,690,021	1,692,029	1,695,203	1,698,327	1,701,577	1,704,751	47,073	1,684,101

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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	466	466	466	466	466	466	466	466	466	466	466	466	5,591	2,796
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	8,800	0	0	0	0	0	0	0	8,800	5,415
27	333.4 Services	435	435	435	435	435	435	435	435	435	435	435	435	5,218	2,609
28	334.4 Meters & Meter Installation	816	816	816	816	816	816	816	816	816	816	816	816	9,791	4,895
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	114	9	23	5	5	(121)	5	5	23	23	25	23	138	93
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	4,211	325	868	173	173	1,031	173	173	868	839	913	868	10,614	6,425
36	341.5 Transportation Equipment	566	44	117	23	23	138	23	23	117	113	123	117	1,426	863
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	170	13	35	7	7	42	7	7	35	34	37	35	430	260
39	344.5 Laboratory Equipment	134	10	28	5	5	33	5	5	28	27	29	28	337	204
40	345.5 Power Operated Equipment	1,876	145	387	77	77	459	77	77	387	374	407	387	4,728	2,862
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	466	466	466	466	466	466	466	466	466	466	466	466	5,591	2,796
47	TRANSMISSION & DISTRIBUTION	1,251	1,251	1,251	1,251	10,051	1,251	1,251	1,251	1,251	1,251	1,251	1,251	23,809	12,919
48	GENERAL PLANT	7,070	545	1,458	290	290	1,582	290	290	1,458	1,408	1,533	1,458	17,673	10,707
49	TOTAL NET ADDITIONS	9,787	2,262	3,174	2,007	10,807	3,299	2,007	2,007	3,174	3,125	3,249	3,174	47,073	26,422
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	9,787	2,262	3,174	2,007	10,807	3,299	2,007	2,007	3,174	3,125	3,249	3,174	47,073	26,422

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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	466	466	466	466	466	466	466	466	466	466	466	466	5,591	2,796
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	23,800	0	0	0	0	0	0	0	23,800	14,646
27	333.4 Services	435	435	435	435	435	435	435	435	435	435	435	435	5,218	2,609
28	*334.4 Meters & Meter Installation*	816	816	816	816	816	816	816	816	816	816	816	816	9,791	4,895
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	114	9	23	5	5	28	5	5	23	23	25	23	287	173
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	4,211	325	868	173	173	1,031	173	173	868	839	913	868	10,614	6,425
36	341.5 Transportation Equipment	566	44	117	23	23	138	23	23	117	113	123	117	1,426	863
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	170	13	35	7	7	42	7	7	35	34	37	35	430	260
39	344.5 Laboratory Equipment	134	10	28	5	5	33	5	5	28	27	29	28	337	204
40	345.5 Power Operated Equipment	1,876	145	387	77	77	458	77	77	387	374	407	387	4,728	2,862
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**	466	466	466	466	466	466	466	466	466	466	466	466	5,591	2,796
47	**TRANSMISSION & DISTRIBUTION**	1,251	1,251	1,251	1,251	25,051	1,251	1,251	1,251	1,251	1,251	1,251	1,251	38,809	22,150
48	**GENERAL PLANT**	7,070	545	1,458	290	290	1,731	290	290	1,458	1,406	1,533	1,458	17,822	10,787
49	**TOTAL GROSS ADDITIONS**	8,787	2,262	3,174	2,007	25,807	3,448	2,007	2,007	3,174	3,125	3,249	3,174	62,222	35,733
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	8,787	2,262	3,174	2,007	25,807	3,448	2,007	2,007	3,174	3,125	3,249	3,174	62,222	35,733

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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	15,000	0	0	0	0	0	0	0	15,000	9,231
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	149	0	0	0	0	0	0	149	80
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	15,000	0	0	0	0	0	0	0	15,000	9,231
48	GENERAL PLANT	0	0	0	0	0	149	0	0	0	0	0	0	149	80
49	TOTAL RETIREMENTS	0	0	0	0	15,000	149	0	0	0	0	0	0	15,149	9,311
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	15,000	149	0	0	0	0	0	0	15,149	9,311

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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	2,587	0.00%	0
4	339.1 Other Plant & Miscellaneous	2,753	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	39,264	0.00%	0
7	304.2 Structures & Improvements	14,338	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	101,162	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	36,286	0.00%	0
13	310.2 Power Generation Equipment	4,909	0.00%	0
14	311.2 Pumping Equipment	89,402	0.00%	0
15	339.2 Other Plant & Miscellaneous	104	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	13	0.00%	0
18	304.3 Structures & Improvements	92,507	0.00%	0
19	320.3 Water Treatment Equipment	245,082	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	2,796	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	16	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	112,918	0.00%	0
26	331.4 Transmission & Distribution	565,063	0.00%	0
27	333.4 Services	36,409	0.00%	0
28	334.4 Meters & Meter Installation	173,220	0.00%	0
29	335.4 Hydrants	8,564	0.00%	0
30	339.4 Other Plant & Miscellaneous	2,849	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	3,333	0.00%	0
33	304.5 Structures & Improvements	33,966	0.00%	0
34	340.5 Office Furniture & Equipment	21,003	0.00%	0
35	340.51 Computer Equipment	55,909	0.00%	0
36	341.5 Transportation Equipment	32,254	0.00%	0
37	342.5 Stores Equipment	303	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	11,706	0.00%	0
39	344.5 Laboratory Equipment	10,616	0.00%	0
40	345.5 Power Operated Equipment	13,407	0.00%	0
41	346.5 Communication Equipment	6,063	0.00%	0
42	347.5 Miscellaneous Equipment	2,735	0.00%	0
43	348.5 Other Tangible Plant	5,148	0.00%	0
44	**INTANGIBLE PLANT**	5,340	0.00%	0
45	**SUPPLY & PUMPING**	285,466	0.00%	0
46	**WATER TREATMENT PLANT**	340,398	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	899,039	0.00%	0
48	**GENERAL PLANT**	196,484	0.00%	0
49	**TOTAL PLANT IN SERVICE**	1,726,727	0.00%	0
50	**LAND & LAND RIGHTS**	42,626	0.00%	0
51	**TOTAL PIS LESS LAND**	1,684,101	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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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**		610,899
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		53,347
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		53,347
15	**12/31/92 Balance**		664,246
16			
17			
18	1993 Additions		54,217
19	1993 Retirements		1,000
20	1993 Adjustments	General Plant Allocation True-up	(6,379)
21	1993 Net Additions		46,838
22	**12/31/93 Balance**		711,084
23			
24			
25	1994 Additions		61,546
26	1994 Retirements		5,212
27	1994 Adjustments		0
28	1994 Net Additions		56,334
29	**12/31/94 Balance**		767,418
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(625)
32	1995 Additions		68,103
33	1995 Retirements		2,937
34	1995 Adjustments		0
35	1995 Net Additions		65,166
36	**12/31/95 Balance**		831,960
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(3,766)
39	1996 Additions		70,718
40	1996 Retirements		15,149
41	1996 Adjustments		0
42	1996 Net Additions		55,569
43	**12/31/96 Balance**		883,763

(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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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	752	65	817	0	817	785	0	785
4	339.1 Other Plant & Miscellaneous	708	110	818	0	818	763	0	763
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	2,773	434	3,207	0	3,207	2,990	0	2,990
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	50,572	3,369	53,941	0	53,941	52,256	0	52,256
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	12,726	1,038	13,764	0	13,764	13,245	0	13,245
13	310.2 Power Generation Equipment	715	245	960	0	960	838	0	838
14	311.2 Pumping Equipment	37,636	4,470	42,106	0	42,106	39,871	0	39,871
15	339.2 Other Plant & Miscellaneous	10	4	14	0	14	12	0	12
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	54,836	2,803	57,639	0	57,639	56,237	0	56,237
19	320.3 Water Treatment Equipment	210,992	11,151	222,143	0	222,143	216,568	0	216,568
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	112	112	0	112	56	0	56
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	78,074	3,049	81,123	0	81,123	79,599	0	79,599
26	331.4 Transmission & Distribution	222,943	(1,834)	221,109	0	221,109	220,295	0	220,295
27	333.4 Services	3,049	910	3,959	0	3,959	3,504	0	3,504
28	334.4 Meters & Meter Installation	62,244	8,661	70,905	0	70,905	66,574	0	66,574
29	335.4 Hydrants	264	190	454	0	454	359	0	359
30	339.4 Other Plant & Miscellaneous	1,405	114	1,519	0	1,519	1,462	0	1,462
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	7,661	701	8,362	0	8,362	8,005	0	8,005
34	340.5 Office Furniture & Equipment	9,680	1,401	11,081	0	11,081	10,381	0	10,381
35	340.51 Computer Equipment	22,724	9,320	32,044	0	32,044	27,384	0	27,384
36	341.5 Transportation Equipment	23,188	5,377	28,565	0	28,565	25,876	0	25,876
37	342.5 Stores Equipment	103	17	120	0	120	111	0	111
38	343.5 Tools, Shop & Garage Equipment	5,923	732	6,655	0	6,655	6,289	0	6,289
39	344.5 Laboratory Equipment	1,540	708	2,248	0	2,248	1,894	0	1,894
40	345.5 Power Operated Equipment	10,761	1,117	11,878	0	11,878	11,319	0	11,319
41	346.5 Communication Equipment	2,844	608	3,452	0	3,452	3,148	0	3,148
42	347.5 Miscellaneous Equipment	688	182	870	0	870	779	0	779
43	348.5 Other Tangible Plant	3,383	515	3,898	0	3,898	3,640	0	3,640
44	INTANGIBLE PLANT	1,460	175	1,635	0	1,635	1,548	0	1,548
45	SUPPLY & PUMPING	104,432	9,560	113,992	0	113,992	109,212	0	109,212
46	WATER TREATMENT PLANT	265,828	14,066	279,894	0	279,894	272,861	0	272,861
47	TRANSMISSION & DISTRIBUTION	367,979	11,090	379,069	0	379,069	371,793	0	371,793
48	GENERAL PLANT	88,494	20,678	109,173	0	109,173	98,828	0	98,828
49	TOTAL ACCUMULATED DEPRECIATION	828,193	55,569	883,763	0	883,763	854,241	0	854,241

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 / Duval / Woodmere
Docket No.: 950495-WS
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	752	757	762	767	772	777	787	792	797	802	807	812	817	65	785
4	339.1 Other Plant & Miscellaneous	708	717	726	735	744	753	764	773	782	791	800	809	818	110	763
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	2,773	2,809	2,845	2,881	2,917	2,953	2,991	3,027	3,063	3,099	3,135	3,171	3,207	434	2,990
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	50,572	50,853	51,134	51,415	51,696	51,977	52,255	52,536	52,817	53,098	53,379	53,660	53,941	3,369	52,256
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	12,726	12,813	12,900	12,987	13,074	13,161	13,242	13,329	13,416	13,503	13,590	13,677	13,764	1,038	13,245
13	310.2 Power Generation Equipment	715	735	755	775	795	815	840	860	880	900	920	940	960	245	838
14	311.2 Pumping Equipment	37,636	38,009	38,382	38,755	39,128	39,501	39,868	40,241	40,614	40,987	41,360	41,733	42,106	4,470	39,871
15	339.2 Other Plant & Miscellaneous	10	10	10	10	10	10	14	14	14	14	14	14	14	4	12
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	54,836	55,070	55,304	55,538	55,772	56,006	56,235	56,469	56,703	56,937	57,171	57,405	57,639	2,803	56,237
19	320.3 Water Treatment Equipment	210,992	211,921	212,850	213,779	214,708	215,637	216,569	217,498	218,427	219,356	220,285	221,214	222,143	11,151	216,568
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	9	18	27	36	45	58	67	76	85	94	103	112	112	56
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	78,074	78,328	78,582	78,836	79,090	79,344	79,599	79,853	80,107	80,361	80,615	80,869	81,123	3,049	79,599
26	331.4 Transmission & Distribution	222,943	224,040	225,137	226,234	227,331	213,428	214,527	215,624	216,721	217,818	218,915	220,012	221,109	(1,834)	220,295
27	333.4 Services	3,049	3,125	3,201	3,277	3,353	3,429	3,503	3,579	3,655	3,731	3,807	3,883	3,959	910	3,504
28	334.4 Meters & Meter Installation	62,244	62,966	63,688	64,410	65,132	65,854	66,573	67,295	68,017	68,739	69,461	70,183	70,905	8,661	66,574
29	335.4 Hydrants	264	280	296	312	328	344	358	374	390	406	422	438	454	190	359
30	339.4 Other Plant & Miscellaneous	1,405	1,415	1,425	1,435	1,445	1,455	1,459	1,469	1,479	1,489	1,499	1,509	1,519	114	1,462
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	7,661	7,732	7,803	7,874	7,945	8,016	7,936	8,007	8,078	8,149	8,220	8,291	8,362	701	8,005
34	340.5 Office Furniture & Equipment	9,680	9,797	9,914	10,031	10,148	10,265	10,379	10,496	10,613	10,730	10,847	10,964	11,081	1,401	10,381
35	340.51 Computer Equipment	22,724	23,501	24,278	25,055	25,832	26,609	27,382	28,159	28,936	29,713	30,490	31,267	32,044	9,320	27,384
36	341.5 Transportation Equipment	23,188	23,636	24,084	24,532	24,980	25,428	25,877	26,325	26,773	27,221	27,669	28,117	28,565	5,377	25,876
37	342.5 Stores Equipment	103	104	105	106	107	108	114	115	116	117	118	119	120	17	111
38	343.5 Tools, Shop & Garage Equipment	5,923	5,964	6,045	6,106	6,167	6,228	6,289	6,350	6,411	6,472	6,533	8,594	6,655	732	6,289
39	344.5 Laboratory Equipment	1,540	1,599	1,658	1,717	1,776	1,835	1,894	1,953	2,012	2,071	2,130	2,189	2,248	708	1,894
40	345.5 Power Operated Equipment	10,761	10,854	10,947	11,040	11,133	11,226	11,320	11,413	11,506	11,599	11,692	11,785	11,878	1,117	11,319
41	346.5 Communication Equipment	2,844	2,895	2,946	2,997	3,048	3,099	3,146	3,197	3,248	3,299	3,350	3,401	3,452	608	3,148
42	347.5 Miscellaneous Equipment	686	703	718	739	748	763	780	795	810	825	840	855	870	182	779
43	348.5 Other Tangible Plant	3,383	3,426	3,469	3,512	3,555	3,598	3,640	3,683	3,726	3,769	3,812	3,855	3,898	515	3,640
44	**INTANGIBLE PLANT**	1,460	1,474	1,488	1,502	1,516	1,530	1,551	1,565	1,579	1,593	1,607	1,621	1,635	175	1,548
45	**SUPPLY & PUMPING**	104,432	105,229	106,026	106,823	107,620	108,417	109,210	110,007	110,804	111,601	112,398	113,195	113,992	9,560	109,212
46	**WATER TREATMENT PLANT**	265,828	267,000	268,172	269,344	270,516	271,688	272,862	274,034	275,206	276,378	277,550	278,722	279,894	14,066	272,861
47	**TRANSMISSION & DISTRIBUTION**	367,979	370,154	372,329	374,504	376,679	363,854	366,019	368,194	370,369	372,544	374,719	376,894	379,069	11,090	371,793
48	**GENERAL PLANT**	88,404	90,230	91,966	93,702	95,438	97,174	98,757	100,493	102,229	103,965	105,701	107,437	109,173	20,678	98,828
49	**TOTAL WATER ACCUM. DEPR.**	828,193	834,087	839,981	845,875	851,769	842,863	848,399	854,293	860,187	866,081	871,975	877,869	883,763	55,569	854,241

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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	5	5	5	5	5	10	5	5	5	5	5	5	65	33
4	339.1 Other Plant & Miscellaneous	9	9	9	9	9	11	9	9	9	9	9	9	110	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
7	304.2 Structures & Improvements	36	36	36	36	36	38	36	36	36	36	36	36	434	217
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	281	281	281	281	281	278	281	281	281	281	281	281	3,369	1,684
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	87	87	87	87	87	81	87	87	87	87	87	87	1,038	519
13	310.2 Power Generation Equipment	20	20	20	20	20	25	20	20	20	20	20	20	245	123
14	311.2 Pumping Equipment	373	373	373	373	373	367	373	373	373	373	373	373	4,470	2,235
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	4	0	0	0	0	0	0	4	2
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	234	234	234	234	234	229	234	234	234	234	234	234	2,803	1,401
19	320.3 Water Treatment Equipment	929	929	929	929	929	932	929	929	929	929	929	929	11,151	5,576
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	9	9	9	9	9	13	9	9	9	9	9	9	112	56
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	254	254	254	254	254	255	254	254	254	254	254	254	3,049	1,525
26	331.4 Transmission & Distribution	1,097	1,097	1,097	1,097	(13,903)	1,099	1,097	1,097	1,097	1,097	1,097	1,097	(1,834)	(2,848)
27	333.4 Services	76	76	76	76	76	74	76	76	76	76	76	76	910	455
28	334.4 Meters & Meter Installation	722	722	722	722	722	719	722	722	722	722	722	722	8,661	4,330
29	335.4 Hydrants	16	16	16	16	16	14	16	16	16	16	16	16	190	95
30	339.4 Other Plant & Miscellaneous	10	10	10	10	10	4	10	10	10	10	10	10	114	57
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	71	71	71	71	71	(80)	71	71	71	71	71	71	701	345
34	340.5 Office Furniture & Equipment	117	117	117	117	117	114	117	117	117	117	117	117	1,401	700
35	340.51 Computer Equipment	777	777	777	777	777	773	777	777	777	777	777	777	9,320	4,660
36	341.5 Transportation Equipment	448	448	448	448	448	449	448	448	448	448	448	448	5,377	2,689
37	342.5 Stores Equipment	1	1	1	1	1	8	1	1	1	1	1	1	17	9
38	343.5 Tools, Shop & Garage Equipment	61	61	61	61	61	61	61	61	61	61	61	61	732	366
39	344.5 Laboratory Equipment	59	59	59	59	59	59	59	59	59	59	59	59	708	354
40	345.5 Power Operated Equipment	93	93	93	93	93	94	93	93	93	93	93	93	1,117	559
41	346.5 Communication Equipment	51	51	51	51	51	47	51	51	51	51	51	51	608	304
42	347.5 Miscellaneous Equipment	15	15	15	15	15	17	15	15	15	15	15	15	182	91
43	348.5 Other Tangible Plant	43	43	43	43	43	42	43	43	43	43	43	43	515	257
44	**INTANGIBLE PLANT**	14	14	14	14	14	21	14	14	14	14	14	14	175	88
45	**SUPPLY & PUMPING**	797	797	797	797	797	793	797	797	797	797	797	797	9,560	4,780
46	**WATER TREATMENT PLANT**	1,172	1,172	1,172	1,172	1,172	1,174	1,172	1,172	1,172	1,172	1,172	1,172	14,066	7,033
47	**TRANSMISSION & DISTRIBUTION**	2,175	2,175	2,175	2,175	(12,825)	2,165	2,175	2,175	2,175	2,175	2,175	2,175	11,090	3,814
48	**GENERAL PLANT**	1,736	1,736	1,736	1,736	1,736	1,582	1,736	1,736	1,736	1,736	1,736	1,736	20,678	10,334
49	**TOTAL NET ADDITIONS**	5,894	5,894	5,894	5,894	(9,106)	5,735	5,894	5,894	5,894	5,894	5,894	5,894	55,569	26,049

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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	5	5	5	5	5	10	5	5	5	5	5	5	65	33
4	339.1 Other Plant & Miscellaneous	9	9	9	9	9	11	9	9	9	9	9	9	110	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
7	304.2 Structures & Improvements	36	36	36	36	36	36	36	36	36	36	36	36	434	217
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	281	281	281	281	281	278	281	281	281	281	281	281	3,369	1,684
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	87	87	87	87	87	81	87	87	87	87	87	87	1,036	519
13	310.2 Power Generation Equipment	20	20	20	20	20	25	20	20	20	20	20	20	245	123
14	311.2 Pumping Equipment	373	373	373	373	373	367	373	373	373	373	373	373	4,470	2,235
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	4	0	0	0	0	0	0	4	2
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	234	234	234	234	234	229	234	234	234	234	234	234	2,803	1,401
19	320.3 Water Treatment Equipment	929	929	929	929	929	932	929	929	929	929	929	929	11,151	5,576
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	9	9	9	9	9	13	9	9	9	9	9	9	112	56
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	254	254	254	254	254	255	254	254	254	254	254	254	3,048	1,525
26	331.4 Transmission & Distribution	1,097	1,097	1,097	1,097	1,097	1,099	1,097	1,097	1,097	1,097	1,097	1,097	13,166	6,583
27	333.4 Services	76	76	76	76	76	74	76	76	76	76	76	76	910	455
28	334.4 Meters & Meter Installation	722	722	722	722	722	719	722	722	722	722	722	722	8,661	4,330
29	335.4 Hydrants	16	16	16	16	16	14	16	16	16	16	16	16	190	95
30	339.4 Other Plant & Miscellaneous	10	10	10	10	10	4	10	10	10	10	10	10	114	57
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	71	71	71	71	71	69	71	71	71	71	71	71	850	425
34	340.5 Office Furniture & Equipment	117	117	117	117	117	114	117	117	117	117	117	117	1,401	700
35	340.51 Computer Equipment	777	777	777	777	777	773	777	777	777	777	777	777	9,320	4,660
36	341.5 Transportation Equipment	448	448	448	448	448	449	448	448	448	448	448	448	5,377	2,689
37	342.5 Stores Equipment	1	1	1	1	1	6	1	1	1	1	1	1	17	9
38	343.5 Tools, Shop & Garage Equipment	61	61	61	61	61	61	61	61	61	61	61	61	732	366
39	344.5 Laboratory Equipment	59	59	59	59	59	59	59	59	59	59	59	59	708	354
40	345.5 Power Operated Equipment	93	93	93	93	93	94	93	93	93	93	93	93	1,117	559
41	346.5 Communication Equipment	51	51	51	51	51	47	51	51	51	51	51	51	608	304
42	347.5 Miscellaneous Equipment	15	15	15	15	15	17	15	15	15	15	15	15	182	91
43	348.5 Other Tangible Plant	43	43	43	43	43	42	43	43	43	43	43	43	515	257
44	**INTANGIBLE PLANT**	14	14	14	14	14	21	14	14	14	14	14	14	175	88
45	**SUPPLY & PUMPING**	797	797	797	797	797	793	797	797	797	797	797	797	9,560	4,780
46	**WATER TREATMENT PLANT**	1,172	1,172	1,172	1,172	1,172	1,174	1,172	1,172	1,172	1,172	1,172	1,172	14,066	7,033
47	**TRANSMISSION & DISTRIBUTION**	2,175	2,175	2,175	2,175	2,175	2,165	2,175	2,175	2,175	2,175	2,175	2,175	26,080	13,045
48	**GENERAL PLANT**	1,736	1,736	1,736	1,736	1,736	1,731	1,736	1,736	1,736	1,736	1,736	1,736	20,827	10,414
49	**TOTAL GROSS ADDITIONS**	5,894	5,894	5,894	5,894	5,894	5,894	5,894	5,894	5,894	5,894	5,894	5,894	70,718	35,360

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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	15,000	0	0	0	0	0	0	0	15,000	9,231
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	149	0	0	0	0	0	0	149	80
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	15,000	0	0	0	0	0	0	0	15,000	9,231
48	**GENERAL PLANT**	0	0	0	0	0	149	0	0	0	0	0	0	149	80
49	**TOTAL RETIREMENTS**	0	0	0	0	15,000	149	0	0	0	0	0	0	15,149	9,311

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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	785	0.00%	0
4	339.1 Other Plant & Miscellaneous	763	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	2,990	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	52,256	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	13,245	0.00%	0
13	310.2 Power Generation Equipment	838	0.00%	0
14	311.2 Pumping Equipment	39,871	0.00%	0
15	339.2 Other Plant & Miscellaneous	12	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	56,237	0.00%	0
19	320.3 Water Treatment Equipment	216,568	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	56	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	79,599	0.00%	0
26	331.4 Transmission & Distribution	220,295	0.00%	0
27	333.4 Services	3,504	0.00%	0
28	334.4 Meters & Meter Installation	66,574	0.00%	0
29	335.4 Hydrants	359	0.00%	0
30	339.4 Other Plant & Miscellaneous	1,462	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	8,005	0.00%	0
34	340.5 Office Furniture & Equipment	10,381	0.00%	0
35	340.51 Computer Equipment	27,384	0.00%	0
36	341.5 Transportation Equipment	25,876	0.00%	0
37	342.5 Stores Equipment	111	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	6,289	0.00%	0
39	344.5 Laboratory Equipment	1,894	0.00%	0
40	345.5 Power Operated Equipment	11,319	0.00%	0
41	346.5 Communication Equipment	3,148	0.00%	0
42	347.5 Miscellaneous Equipment	779	0.00%	0
43	348.5 Other Tangible Plant	3,640	0.00%	0
44	**INTANGIBLE PLANT**	1,548	0.00%	0
45	**SUPPLY & PUMPING**	109,212	0.00%	0
46	**WATER TREATMENT PLANT**	272,861	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	371,793	0.00%	0
48	**GENERAL PLANT**	98,828	0.00%	0
49	**TOTAL**	854,241	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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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**	625,363
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	1,170
12	1992 Retirements	127
13	1992 Adjustments	0
14	1992 Net Additions	1,043
15	**12/31/92 Balance**	626,406
16		
17		
18	1993 Additions	3,931
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	3,931
22	**12/31/93 Balance**	630,337
23		
24		
25	1994 Additions	7,220
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	7,220
29	**12/31/94 Balance**	637,557
30		
31		
32	1995 Additions	5,175
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	5,175
36	**12/31/95 Balance**	642,732
37		
38		
39	1996 Additions	9,675
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross Up Refunds	117
42	1996 Net Additions	9,792
43	**12/31/96 Balance**	652,524

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

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Note: May not cross foot due to rounding.

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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	117	117	0	117	117	0.00%	0
2	Line/Main Extensions	54,250	0	54,250	0	54,250	54,250	0	54,250	0.00%	0
3	Meter Installation Fees	15,719	3,225	18,944	0	18,944	17,332	0	17,332	0.00%	0
4	Contributed Lines	569,313	0	569,313	0	569,313	569,313	0	569,313	0.00%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	3,450	6,450	9,900	0	9,900	6,675	0	6,675	0.00%	0
7	**TOTAL WATER CIAC**	642,732	9,675	652,407	117	652,524	647,570	117	647,687	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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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	54,250	54,250	54,250	54,250	54,250	54,250	54,250	54,250	54,250	54,250	54,250	54,250	54,250	0	54,250
3	Meter Installation Fees	15,719	15,988	16,257	16,525	16,794	17,063	17,332	17,600	17,869	18,138	18,407	18,675	18,944	3,225	17,332
4	Contributed Lines	569,313	569,313	569,313	569,313	569,313	569,313	569,313	569,313	569,313	569,313	569,313	569,313	569,313	0	569,313
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	3,450	3,988	4,525	5,063	5,600	6,138	6,675	7,213	7,750	8,288	8,825	9,363	9,900	6,450	6,675
7	TOTAL WATER CIAC	642,732	643,539	644,345	645,151	645,957	646,763	647,570	648,376	649,182	649,988	650,795	651,601	652,407	9,675	647,570

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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	269	269	269	269	269	269	269	269	269	269	269	269	3,225	1,613
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	538	538	538	538	538	538	538	538	538	538	538	538	6,450	3,225
7	**TOTAL NET ADDITIONS**	806	806	806	806	806	806	806	806	806	806	806	806	9,675	4,838

885

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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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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	269	269	269	269	269	269	269	269	269	269	269	269	3,225	1,613
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	538	538	538	538	538	538	538	538	538	538	538	538	6,450	3,225
7	**TOTAL GROSS ADDITIONS**	806	806	806	806	806	806	806	806	806	806	806	806	9,675	4,838

886

Note: May not cross foot due to rounding.

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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	117	0	0	0	0	0	0	0	0	0	0	0	117	117
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**	117	0	0	0	0	0	0	0	0	0	0	0	117	117
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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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	185,536
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	14,707
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	14,707
15	**12/31/92 Balance**	200,243
16		
17		
18	1993 Additions	14,832
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	14,832
22	**12/31/93 Balance**	215,075
23		
24		
25	1994 Additions	15,110
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	15,110
29	**12/31/94 Balance**	230,185
30		
31		
32	1995 Additions	15,377
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	15,377
36	**12/31/95 Balance**	245,562
37		
38		
39	1996 Additions	15,629
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	15,629
43	**12/31/96 Balance**	261,191

(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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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	4	4	0	4	2	0	2	0.00%	0
2	Line/Main Extensions	21,177	1,269	22,446	0	22,446	21,811	0	21,811	0.00%	0
3	Meter Installation Fees	1,696	867	2,563	0	2,563	2,130	0	2,130	0.00%	0
4	Contributed Lines	222,645	13,322	235,967	0	235,967	229,306	0	229,306	0.00%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	43	167	210	0	210	126	0	126	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	245,561	15,629	261,190	0	261,190	253,375	0	253,375	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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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) Avg. Utility Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	4	4	4	4	4	4	4	4	2
2	Line/Main Extensions	21,177	21,283	21,389	21,495	21,601	21,707	21,810	21,916	22,022	22,128	22,234	22,340	22,446	1,269	21,811
3	Meter Installation Fees	1,696	1,768	1,840	1,912	1,984	2,056	2,131	2,203	2,275	2,347	2,419	2,491	2,563	867	2,130
4	Contributed Lines	222,645	223,755	224,865	225,975	227,085	228,195	229,307	230,417	231,527	232,637	233,747	234,857	235,967	13,322	229,306
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	43	57	71	85	99	113	126	140	154	168	182	196	210	167	126
7	TOTAL ACC. AMORT. CIAC	245,561	246,863	248,165	249,467	250,769	252,071	253,378	254,880	255,982	257,284	258,586	259,888	261,190	15,629	253,375

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Note: May not cross foot due to rounding.

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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	4	0	0	0	0	0	0	4	2
2	Line/Main Extensions	106	106	106	106	106	103	106	106	106	106	106	106	1,269	634
3	Meter Installation Fees	72	72	72	72	72	75	72	72	72	72	72	72	867	434
4	Contributed Lines	1,110	1,110	1,110	1,110	1,110	1,112	1,110	1,110	1,110	1,110	1,110	1,110	13,322	6,661
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	14	14	14	14	14	13	14	14	14	14	14	14	167	83
7	**TOTAL NET ADDITIONS**	1,302	1,302	1,302	1,302	1,302	1,307	1,302	1,302	1,302	1,302	1,302	1,302	15,629	7,814

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Note: May not cross foot due to rounding.

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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	4	0	0	0	0	0	0	4	2
2	Line/Main Extensions	106	106	106	106	106	103	106	106	106	106	106	106	1,269	634
3	Meter Installation Fees	72	72	72	72	72	75	72	72	72	72	72	72	867	434
4	Contributed Lines	1,110	1,110	1,110	1,110	1,110	1,112	1,110	1,110	1,110	1,110	1,110	1,110	13,322	6,661
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	14	14	14	14	14	13	14	14	14	14	14	14	167	83
7	**TOTAL GROSS ADDITIONS**	1,302	1,302	1,302	1,302	1,302	1,307	1,302	1,302	1,302	1,302	1,302	1,302	15,629	7,814

Note: May not cross foot due to rounding.

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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					

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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 [ ]
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)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		FPSC REGULATED UNIFORM PLANTS			AFUDC RATES			FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
						PROPOSED							PROPOSED	
LINE NO.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	PRESENT ANNUAL	ANNUAL	MONTHLY	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	PRESENT ANNUAL	ANNUAL	MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%	Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%	Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%	Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%	River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%	River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%	Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%	Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%	Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%	Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%	Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%	Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%	South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%	St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%	Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%	Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%	Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%	Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%	Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%	Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%	University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%	Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%	Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%	Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%	Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%	Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%	Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%	Zephyr Shores	W & S	Pasco	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%							

FPSC REGULATED NON-UNIFORM PLANTS

					AFUDC RATES		
						PROPOSED	
PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	PRESENT 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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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	4,516,263	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,818,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,668	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)	(399,855)	(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	2,253,562
17	Other Deferad 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	16,064,714	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	934,869	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	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	3,800,897	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	1,897,963	1,764,591	1,802,902	1,714,530	1,761,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,189,555	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 Avg. [ ] 13 Month Avg. [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	335,166,496	362,682,290	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	377,280,348	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	1,774,862	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	6,810,298	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)	(92,380,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,988,498)	(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	287,287,906	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	1,350,038	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	4,840,754	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	3,371,088
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	6,096,026	7,858,940	8,114,057	4,507,885	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	8,420,087	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	4,474,108	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	4,836,059	4,818,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	366,421	411,546	416,868	389,978	358,326	413,017	379,754	441,376	434,025	392,408
35	Allowance for Doubtful Accounts	(383,536)	(393,116)	(383,874)	(366,155)	(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	(1,369)	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	167,866	184,866	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,866	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	9,364,599	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	2,057,605	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	1,785,699
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	5,230,933	5,256,981	5,178,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,869	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	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	4,060,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,081	31,876,795	31,529,529	31,382,263	31,167,226	30,992,393	30,967,979	30,784,806	30,581,233	30,377,880	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,999,225	326,684,580	329,061,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,860	341,347,177	343,469,022	333,207,923

902

Note: May not c[illegible]t 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	1,610,000	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	1,835,361
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	1,783,167	1,864,015	1,871,478	1,974,160	2,078,862	2,179,561	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,266	2,899,137	2,297,233
20	Accrued Taxes Payable	4,408,962	5,184,864	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	1,267,894	1,943,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,986
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	1,897,963	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	12,756,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,863
27															

903

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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	2,983,364
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	113,763,801	114,038,958	114,310,867	114,573,969	114,832,343	115,088,922	115,344,193	115,587,345	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	119,366,137	119,516,274	119,727,886	119,942,799	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	309,214,085	326,661,759	325,798,359	324,989,225	326,884,580	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

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Note: May not cross foot due to rounding.

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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	324,993	0	324,993	207,140	532,133	63.74%	B-4(W),B-3(W)
3	Other Revenue	5,680	0	5,680	0	5,680		B-4(W)
4	TOTAL OPERATING REVENUES	330,673	0	330,673	207,140	537,813		
5	OPERATING EXPENSES:							
6	Operation and Maintenance	218,138	6,194	224,332	0	224,332		B-5(W)
7	Depreciation net of CIAC Amort	55,089	0	55,089	0	55,089		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	26,148	425	28,573	9,321 (A)	37,894		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,393)	(2,551)	(4,944)	76,309 (B)	71,365		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	298,982	4,068	303,049	85,630	388,679		
12	NET OPERATING INCOME	31,691	(4,068)	27,624	121,510	149,134		
13	RATE BASE	525,731	(117)	525,614		525,614		A-1(W)
14	RATE OF RETURN	6.03%		5.26%		28.37%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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	324,993	0	324,993	45,352		370,345	13.95%	B-4(W),B-3(W)
3	Other Revenue	5,680	0	5,680	0		5,680		B-4(W)
4	TOTAL OPERATING REVENUES	330,673	0	330,673	45,352		376,025		
5	OPERATING EXPENSES:								
6	Operation and Maintenance	218,138	6,194	224,332	0		224,332		B-5(W)
7	Depreciation net of CIAC Amort	55,089	0	55,089	0		55,089		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	28,148	425	28,573	2,041	(A)	30,614		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(2,393)	(2,551)	(4,944)	16,707	(B)	11,763		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	298,982	4,068	303,049	18,748		321,797		
12	NET OPERATING INCOME	31,691	(4,068)	27,624	26,604		54,228		
13	RATE BASE	525,731	(117)	525,614			525,614		A-1(W)
14	RATE OF RETURN	6.03%		5.26%			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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year 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%	57.32%	D-1(W)	
3	Rate of Return (%)	10.32%	28.37%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	525,614	525,614	A-1(W)	
6	Required / Requested Income (L3 x L5)	54,228	149,134		
7	Adjusted Income Under Present Rates	27,624	27,624	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	26,604	121,510		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	43,311	197,819		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	45,352	207,140		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	43,311	197,819		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	16,707	76,309		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,041	9,321		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	26,604	121,510		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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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		0	
6			B-5(W)
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	3,307	
11			
12	3. Conservation Program Expenses	2,309	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	257	
15			
16	5. Conservation Elasticity Adjustment	(3,379)	
17			
18	6. Hewitt Study Expenses	3,698	
19			
20	7.	0	
21		6,194	
22			B-13(W)
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		
24	1.	0	
25			
26	2.	0	
27		0	
28			B-18(W), A-21(W)
29	**D. AMORTIZATION:**		
30	1.	0	
31			
32	2.	0	
33		0	
34			B-15(W)
35	**E. TAXES OTHER THAN INCOME:**		
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	425	
37			
38	2.	0	
39			
40	3.	0	
41			
42	4.	0	
43		425	
44			B-16(W)
45	**F. INCOME TAXES:**		
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(2,551)	
47			
48	2.	0	
49		(2,551)	
50			
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	4,068	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Duval / Woodmere
Docket No.: 950495-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	265,531	0	265,531
4	461.2 Metered - Commercial	25,085	0	25,085
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	34,377	0	34,377
8	Subtotal Water Sales	324,993	0	324,993
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**	324,993	0	324,993
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	5,680	0	5,680
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**	5,680	0	5,680
26	**TOTAL PRESENT WATER OPERATING REVENUES**	330,673	0	330,673

Note: May not cross foot due to rounding.

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year 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	77,617	5,310	82,928	34,048	1,622	35,670	12,019	1,244	13,263	31,550	2,444	33,994
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	19,397	403	19,800	8,509	0	8,509	3,004	168	3,171	7,884	235	8,120
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	33,555	(2,552)	31,002	32,985	(2,624)	30,361	39	0	39	531	72	602
6	616 Fuel for Power Production	1,133	0	1,133	1,133	0	1,133	0	0	0	0	0	0
7	618 Chemicals	9,481	(754)	8,727	9,481	(754)	8,727	0	0	0	0	0	0
8	620 Materials & Supplies	36,425	377	36,802	34,340	0	34,340	639	66	706	1,446	310	1,756
9	631 Contractual Services - Eng.	242	0	242	0	0	0	0	0	0	242	0	242
10	632 Contractual Services - Acct.	1,285	0	1,285	0	0	0	0	0	0	1,285	0	1,285
11	633 Contractual Services - Legal	774	0	774	0	0	0	0	0	0	774	0	774
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	3,246	1,120	4,366	1,249	189	1,438	0	0	0	1,997	931	2,928
14	641 Rental of Real Building/Real Property	1,149	180	1,329	0	0	0	0	0	0	1,149	180	1,329
15	642 Rental of Equipment	70	31	101	17	0	17	0	0	0	53	31	84
16	650 Transportation Expense	4,647	84	4,731	3,633	0	3,633	452	57	509	562	28	590
17	656 Insurance - Vehicle	881	0	881	0	0	0	0	0	0	881	0	881
18	657 Insurance - General Liability	1,811	376	2,186	0	0	0	0	0	0	1,811	376	2,186
19	658 Insurance - Workman's Comp (2)	1,327	18	1,345	582	0	582	206	11	217	540	7	546
20	659 Insurance - Other	180	0	180	0	0	0	0	0	0	180	0	180
21	660 Advertising Expense	196	177	373	0	0	0	0	0	0	196	177	373
22	666 Reg. Comm. Exp. - Rate Case Amort.	5,318	0	5,318	0	0	0	0	0	0	5,318	0	5,318
23	667 Reg. Comm. Exp. - Other	427	0	427	0	0	0	0	0	0	427	0	427
24	670 Bad Debt Expense	1,573	170	1,743	0	0	0	1,573	170	1,743	0	0	0
25	675 Miscellaneous Expenses	17,405	1,254	18,659	4,545	0	4,545	3,946	228	4,173	8,914	1,026	9,940
26	TOTAL WATER O & M EXPENSES	218,138	6,194	224,332	130,522	(1,567)	128,955	21,878	1,944	23,822	65,736	5,817	71,555

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.

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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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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	6,447	5,944	6,830	6,563	6,632	6,534	6,503	6,500	6,348	6,545	6,316	6,456	77,618	5,310	82,928
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)	1,611	1,485	1,707	1,640	1,657	1,633	1,625	1,624	1,586	1,636	1,578	1,613	19,397	403	19,800
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	2,804	2,793	2,797	2,797	2,796	2,795	2,796	2,796	2,796	2,796	2,796	2,796	33,555	(2,552)	31,003
6	616.1-.8 Fuel for Power Production	0	0	0	567	0	0	0	0	566	0	0	0	1,133	0	1,133
7	618.1-.8 Chemicals	765	1,070	765	765	765	765	765	765	765	765	765	765	9,481	(754)	8,727
8	620.1-.8 Materials & Supplies	2,850	3,476	4,831	2,473	2,840	2,473	2,463	2,463	2,827	2,465	4,803	2,461	36,425	377	36,802
9	631.1-.8 Contractual Services - Eng.	20	19	21	21	20	20	20	20	20	21	20	20	242	0	242
10	632.1-.8 Contractual Services - Acct.	106	101	110	110	106	107	106	106	107	109	105	107	1,285	0	1,285
11	633.1-.8 Contractual Services - Legal	64	61	66	66	65	64	65	65	64	66	63	64	774	0	774
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	111	115	405	125	829	112	446	140	240	140	645	139	3,246	1,120	4,366
14	641.1-.8 Rental of Real Building/Real Property	94	91	98	98	97	96	96	97	95	97	94	95	1,149	180	1,329
15	642.1-.8 Rental of Equipment	6	6	7	6	6	6	5	5	5	5	5	5	69	31	100
16	650.1-.8 Transportation Expense	387	382	389	389	388	387	389	388	387	389	386	386	4,648	84	4,732
17	656.1-.8 Insurance - Vehicle	72	69	75	75	74	73	74	74	73	75	72	73	881	0	881
18	657.1-.8 Insurance - General Liability	149	143	155	155	152	151	152	152	150	154	148	150	1,811	376	2,187
19	658.1-.8 Insurance - Workman's Comp (2)	110	102	117	112	113	112	111	111	109	112	108	110	1,327	18	1,345
20	659.1-.8 Insurance - Other	15	14	15	15	15	15	15	15	15	15	15	15	180	0	180
21	660.1-.8 Advertising Expense	16	15	17	17	17	16	16	16	16	17	16	16	196	177	373
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	437	419	456	455	448	442	446	447	441	451	435	441	5,318	0	5,318
23	667.1-.8 Reg. Comm. Exp. - Other	35	34	37	36	36	36	36	36	35	36	35	35	427	0	427
24	670.1-.8 Bad Debt Expense	131	120	133	132	132	131	134	133	129	135	130	133	1,573	170	1,743
25	675.1-.8 Miscellaneous Expenses	1,496	1,388	1,583	1,489	1,489	1,494	1,420	1,419	1,398	1,435	1,390	1,404	17,405	1,254	18,659
26	TOTAL WATER O & M EXPENSES	17,726	17,848	20,612	18,106	18,460	17,461	17,686	17,374	18,172	17,462	19,924	17,267	218,140	6,194	224,334

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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	2,850	2,539	3,110	2,858	2,964	2,912	2,830	2,833	2,741	2,842	2,745	2,824	34,048	1,622	35,670
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)	712	635	777	714	741	728	707	708	685	710	686	706	8,509	0	8,509
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	2,757	2,748	2,748	2,746	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	32,985	(2,624)	30,361
6	616.1-.6 Fuel for Power Production	0	0	0	567	0	0	0	0	566	0	0	0	1,133	0	1,133
7	618.1-.6 Chemicals	765	1,070	765	765	765	765	765	765	765	765	765	765	9,461	(754)	8,727
8	620.1-.6 Materials & Supplies	2,678	3,313	4,653	2,296	2,664	2,300	2,287	2,288	2,654	2,298	4,632	2,287	34,340	0	34,340
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	(53)	(42)	234	(46)	461	(55)	278	(28)	75	(30)	482	(27)	1,249	189	1,438
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	2	1	2	2	2	2	1	1	1	1	1	1	17	0	17
16	650.1-.6 Transportation Expense	303	303	303	303	303	303	303	303	303	303	303	303	3,633	0	3,633
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)	49	43	53	49	51	50	48	48	47	49	47	48	582	0	582
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	434	384	485	396	406	425	335	337	334	341	336	331	4,545	0	4,545
26	TOTAL WATER DIRECT O & M EXPENSES	10,496	10,995	13,130	10,651	11,103	10,177	10,302	10,002	10,918	10,018	12,745	9,985	130,522	(1,567)	128,955

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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	1,004	916	1,017	1,009	1,012	998	1,026	1,015	989	1,028	991	1,013	12,019	1,244	13,263
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)	251	229	254	252	253	249	256	254	247	257	248	253	3,004	168	3,171
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	39	0	39
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	53	49	54	54	54	53	55	54	53	55	53	54	639	66	706
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	38	34	38	38	38	38	39	38	37	39	37	38	452	57	509
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)	17	16	17	17	17	17	18	17	17	18	17	17	206	11	217
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	
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	131	120	133	132	132	131	134	133	129	135	130	133	1,573	170	1,743
25	675.7	Miscellaneous Expenses	330	301	334	331	332	328	337	333	325	337	325	333	3,946	228	4,173
26		**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	1,828	1,668	1,851	1,836	1,842	1,817	1,868	1,848	1,801	1,871	1,805	1,845	21,878	1,944	23,822

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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	2,593	2,489	2,703	2,696	2,656	2,624	2,648	2,651	2,617	2,675	2,579	2,619	31,550	2,444	33,994
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)	648	622	675	674	664	656	662	662	654	669	645	655	7,884	235	8,120
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	44	42	45	45	45	44	45	45	44	45	43	44	531	72	602
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	119	114	124	124	122	120	121	121	120	123	118	120	1,446	310	1,756
9	631.8 Contractual Services - Eng.	20	19	21	21	20	20	20	20	20	21	20	20	242	0	242
10	632.8 Contractual Services - Acct.	106	101	110	110	108	107	108	108	107	109	105	107	1,285	0	1,285
11	633.8 Contractual Services - Legal	64	61	66	66	65	64	65	65	64	66	63	64	774	0	774
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	164	157	171	171	168	166	168	168	166	169	163	166	1,997	931	2,928
14	641.8 Rental of Real Building/Real Property	94	91	98	98	97	96	96	97	95	97	94	95	1,149	180	1,329
15	642.8 Rental of Equipment	4	4	5	4	4	4	4	4	4	4	4	4	53	31	84
16	650.8 Transportation Expense	46	44	48	48	47	47	47	47	47	48	46	47	562	28	590
17	656.8 Insurance - Vehicle	72	69	75	75	74	73	74	74	73	75	72	73	881	0	881
18	657.8 Insurance - General Liability	149	143	155	155	152	151	152	152	150	154	148	150	1,811	376	2,186
19	658.8 Insurance - Workman's Comp (2)	44	43	46	46	45	45	45	45	45	46	44	45	540	7	546
20	659.8 Insurance - Other	15	14	15	15	15	15	15	15	15	15	15	15	180	0	180
21	660.8 Advertising Expense	16	15	17	17	17	16	16	16	16	17	16	16	196	177	373
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	437	419	456	455	448	442	446	447	441	451	435	441	5,318	0	5,318
23	667.8 Reg. Comm. Exp. - Other	35	34	37	36	36	36	36	36	35	36	35	35	427	0	427
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	733	703	764	762	751	741	748	749	739	756	729	740	8,914	1,026	9,940
26	**TOTAL WATER ALLOCATED A & G EXPENSES**	5,403	5,185	5,631	5,618	5,535	5,467	5,517	5,524	5,453	5,574	5,374	5,457	65,738	5,817	71,555

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.

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6/16/95 8:53 AM B05W5.XLS

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year 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	77,583	4,554	(4,519)	77,617	0	1,062	550	0	0	3,696	5,310	82,928
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)	19,266	131	0	19,397	0	265	137	0	0	0	403	19,800
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	33,614	0	(59)	33,555	0	72	0	0	(2,624)	0	(2,552)	31,002
6	616.1-.8	Fuel for Power Production	1,111	22	0	1,133	0	0	0	0	0	0	0	1,133
7	618.1-.8	Chemicals	9,300	181	(0)	9,481	0	0	0	0	(754)	0	(754)	8,727
8	620.1-.8	Materials & Supplies	35,941	701	(216)	36,425	0	129	179	68	0	0	377	36,802
9	631.1-.8	Contractual Services - Eng.	262	5	(25)	242	0	0	0	0	0	0	0	242
10	632.1-.8	Contractual Services - Acct.	1,391	27	(133)	1,285	0	0	0	0	0	0	0	1,285
11	633.1-.8	Contractual Services - Legal	838	16	(80)	774	0	0	0	0	0	0	0	774
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	3,387	66	(207)	3,246	0	331	601	189	0	0	1,120	4,366
14	641.1-.8	Rental of Real Building/Real Property	1,244	24	(119)	1,149	0	180	0	0	0	0	180	1,329
15	642.1-.8	Rental of Equipment	73	1	(5)	70	0	27	5	0	0	0	31	101
16	650.1-.8	Transportation Expense	4,662	91	(106)	4,647	0	84	0	0	0	0	84	4,731
17	656.1-.8	Insurance - Vehicle	954	19	(91)	881	0	0	0	0	0	0	0	881
18	657.1-.8	Insurance - General Liability	1,960	38	(188)	1,811	0	376	0	0	0	0	376	2,186
19	658.1-.8	Insurance - Workman's Comp (2)	1,388	(61)	0	1,327	0	18	0	0	0	0	18	1,345
20	659.1-.8	Insurance - Other	195	4	(19)	180	0	0	0	0	0	0	0	180
21	660.1-.8	Advertising Expense	212	4	(20)	196	0	0	177	0	0	0	177	373
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	3,519	0	1,799	5,318	0	0	0	0	0	0	0	5,318
23	667.1-.8	Reg. Comm. Exp. - Other	472	0	(45)	427	0	0	0	0	0	0	0	427
24	670.1-.8	Bad Debt Expense	1,703	0	(130)	1,573	0	170	0	0	0	0	170	1,743
25	675.1-.8	Miscellaneous Expenses	18,380	358	(1,334)	17,405	0	592	662	0	0	0	1,254	18,659
26		**TOTAL WATER O & M EXPENSES**	217,455	6,182	(5,499)	218,138	0	3,307	2,309	257	(3,379)	3,696	6,194	224,332

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year 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	32,160	1,888	(0)	34,048	0	0	0	0	0	1,622	1,622	35,670
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)	7,987	522	0	8,509	0	0	0	0	0	0	0	8,509
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	32,985	0	0	32,985	0	0	0	0	(2,624)	0	(2,624)	30,361
6	616.1-.6 Fuel for Power Production	1,111	22	0	1,133	0	0	0	0	0	0	0	1,133
7	618.1-.6 Chemicals	9,300	181	(0)	9,481	0	0	0	0	(754)	0	(754)	8,727
8	620.1-.6 Materials & Supplies	33,683	657	(0)	34,340	0	0	0	0	0	0	0	34,340
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	1,225	24	0	1,249	0	0	0	189	0	0	189	1,438
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	16	0	0	17	0	0	0	0	0	0	0	17
16	650.1-.6 Transportation Expense	3,564	69	(0)	3,633	0	0	0	0	0	0	0	3,633
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)	575	7	0	582	0	0	0	0	0	0	0	582
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	4,458	87	(0)	4,545	0	0	0	0	0	0	0	4,545
26	**TOTAL WATER DIRECT O & M EXPENSES**	127,065	3,457	(0)	130,522	0	0	0	189	(3,379)	1,622	(1,567)	128,955

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 CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year 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.	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 CUSTOMER ACCOUNT EXPENSES											
1	601.7	Salaries & Wages - Employees	12,531	736	(1,247)	12,019	0	671	0	0	0	573	1,244	13,263
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)	3,112	(108)	0	3,004	0	168	0	0	0	0	168	3,171
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	43	0	(4)	39	0	0	0	0	0	0	0	39
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	692	13	(66)	639	0	66	0	0	0	0	66	706
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	490	10	(47)	452	0	57	0	0	0	0	57	509
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)	224	(19)	0	206	0	11	0	0	0	0	11	217
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	1,703	0	(130)	1,573	0	170	0	0	0	0	170	1,743
25	675.7	Miscellaneous Expenses	4,272	83	(409)	3,946	0	228	0	0	0	0	228	4,173
26		**TOTAL WATER O & M EXPENSES**	23,066	715	(1,903)	21,878	0	1,371	0	0	0	573	1,944	23,822

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year 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	32,692	1,931	(3,273)	31,550	0	391	550	0	0	1,503	2,444	33,994
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)	8,168	(284)	0	7,884	0	98	137	0	0	0	235	8,120
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	586	0	(55)	531	0	72	0	0	0	0	72	602
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	1,565	31	(150)	1,446	0	63	179	68	0	0	310	1,756
9	631.8	Contractual Services - Eng.	262	5	(25)	242	0	0	0	0	0	0	0	242
10	632.8	Contractual Services - Acct.	1,391	27	(133)	1,285	0	0	0	0	0	0	0	1,285
11	633.8	Contractual Services - Legal	838	16	(80)	774	0	0	0	0	0	0	0	774
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	2,162	42	(207)	1,997	0	331	601	0	0	0	931	2,928
14	641.8	Rental of Real Building/Real Property	1,244	24	(119)	1,149	0	160	0	0	0	0	180	1,329
15	642.8	Rental of Equipment	57	1	(5)	53	0	27	5	0	0	0	31	84
16	650.8	Transportation Expense	608	12	(58)	562	0	28	0	0	0	0	28	590
17	656.8	Insurance - Vehicle	954	19	(91)	881	0	0	0	0	0	0	0	881
18	657.8	Insurance - General Liability	1,960	38	(188)	1,811	0	376	0	0	0	0	376	2,186
19	658.8	Insurance - Workman's Comp (2)	588	(49)	0	540	0	7	0	0	0	0	7	546
20	659.8	Insurance - Other	195	4	(19)	180	0	0	0	0	0	0	0	180
21	660.8	Advertising Expense	212	4	(20)	196	0	0	177	0	0	0	177	373
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	3,519	0	1,799	5,318	0	0	0	0	0	0	0	5,318
23	667.8	Reg. Comm. Exp. - Other	472	0	(45)	427	0	0	0	0	0	0	0	427
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	9,650	188	(925)	8,914	0	365	662	0	0	0	1,026	9,940
26		**TOTAL WATER O & M EXPENSES**	67,324	2,010	(3,595)	65,738	0	1,936	2,309	68	0	1,503	5,817	71,555

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 = $8,670 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 / Duval / Woodmere
Docket No.: 950495-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	77,583	82,928	5,345	6.89%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	19,267	19,800	533	2.77%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	33,614	31,002	(2,612)	(7.77%)
6	616.1-.8	Fuel for Power Production	1,111	1,133	22	1.98%
7	618.1-.8	Chemicals	9,300	8,727	(573)	(6.16%)
8	620.1-.8	Materials & Supplies	35,940	36,802	861	2.40%
9	631.1-.8	Contractual Services - Eng.	262	242	(20)	(7.63%)
10	632.1-.8	Contractual Services - Acct.	1,391	1,285	(106)	(7.62%)
11	633.1-.8	Contractual Services - Legal	838	774	(64)	(7.64%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	3,387	4,366	979	28.91%
14	641.1-.8	Rental of Real Building/Real Property	1,244	1,329	85	6.83%
15	642.1-.8	Rental of Equipment	73	101	28	38.40%
16	650.1-.8	Transportation Expense	4,662	4,731	69	1.48%
17	656.1-.8	Insurance - Vehicle	954	881	(73)	(7.66%)
18	657.1-.8	Insurance - General Liability	1,960	2,186	226	11.53%
19	658.1-.8	Insurance - Workman's Comp	1,388	1,345	(42)	(3.03%)
20	659.1-.8	Insurance - Other	195	180	(15)	(7.71%)
21	660.1-.8	Advertising Expense	212	373	161	75.83%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	3,519	5,318	1,799	51.12%
23	667.1-.8	Reg. Comm. Exp. - Other	472	427	(45)	(9.53%)
24	670.1-.8	Bad Debt Expense	1,703	1,743	40	2.35%
25	675.1-.8	Miscellaneous Expenses	18,380	18,659	279	1.52%
26		**TOTAL WATER O & M EXPENSES**	217,454	224,332	6,877	3.16%
27		**TOTAL (LESS ACCTS 666 & 667)**	213,463	218,587	5,123	2.40%

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 / Duval / Woodmere
Docket No.: 950495-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	32,160	35,670	3,510	10.91%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	7,987	8,509	522	6.54%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	32,985	30,361	(2,624)	(7.96%)
6	616.1-.6	Fuel for Power Production	1,111	1,133	22	1.98%
7	618.1-.6	Chemicals	9,300	8,727	(573)	(6.16%)
8	620.1-.6	Materials & Supplies	33,683	34,340	657	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	1,225	1,438	213	17.39%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	16	17	1	6.25%
16	650.1-.6	Transportation Expense	3,564	3,633	69	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	575	582	7	1.22%
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	4,458	4,545	87	1.95%
26	**TOTAL WATER O & M EXPENSES**		127,064	128,955	1,891	1.49%
27	**TOTAL (LESS ACCTS 666 & 667)**		127,064	128,955	1,891	1.49%

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 / Duval / Woodmere
Docket No.: 950495-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	12,531	13,263	733	5.85%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	3,112	3,171	60	1.93%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	43	39	(4)	(9.20%)
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	692	706	14	2.02%
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	490	509	19	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	224	217	(7)	(3.12%)
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	1,703	1,743	40	2.35%
25	675.7	Miscellaneous Expenses	4,272	4,173	(98)	(2.29%)
26		**TOTAL WATER O & M EXPENSES**	23,066	23,822	757	3.28%
27		**TOTAL (LESS ACCTS 666 & 667)**	23,066	23,822	757	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 / Duval / Woodmere
Docket No.: 950495-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	32,892	33,994	1,102	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	8,168	8,120	(49)	(0.60%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	586	602	17	2.90%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	1,565	1,756	191	12.20%
9	631.8	Contractual Services - Eng.	262	242	(20)	(7.63%)
10	632.8	Contractual Services - Acct.	1,391	1,285	(106)	(7.62%)
11	633.8	Contractual Services - Legal	838	774	(64)	(7.64%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	2,162	2,928	766	35.43%
14	641.8	Rental of Real Building/Real Property	1,244	1,329	85	6.83%
15	642.8	Rental of Equipment	57	84	27	47.43%
16	650.8	Transportation Expense	608	590	(19)	(3.12%)
17	656.8	Insurance - Vehicle	954	881	(73)	(7.66%)
18	657.8	Insurance - General Liability	1,960	2,186	226	11.53%
19	658.8	Insurance - Workman's Comp	588	546	(42)	(7.14%)
20	659.8	Insurance - Other	195	180	(15)	(7.71%)
21	660.8	Advertising Expense	212	373	161	75.83%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	3,519	5,318	1,799	51.12%
23	667.8	Reg. Comm. Exp. - Other	472	427	(45)	(9.53%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	9,650	9,940	290	3.01%
26	**TOTAL WATER O & M EXPENSES**		67,324	71,555	4,231	6.28%
27	**TOTAL (LESS ACCTS 666 & 667)**		63,332	65,810	2,477	3.91%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule 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 / Duval / Woodmere
Docket No.: 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, Ecania, 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	25
51	Marco Island	Docket No. 920655-WS	$106,820	996
52	GIGA	Docket No. 920199-WS	$677,601	6,318
53	Lehigh	Docket No. 911188-WS	$67,100	626
54			854,174	7,965
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	9,279
57	Uniform Rate Investigation (See page 2 for detail)		432,089	4,029
58			1,427,241	13,309
59	Total Projected Rate Case Expense		2,281,415	21,273
60	Annual Amortization		$570,354	$5,318
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	1167
64	% of Total		100.000000%	0.932466%
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 / Duval / Woodmere
Docket No.: 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 / Duval / Woodmere
Docket No.: 950495-WS
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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year 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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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	2,587	40	2.50%	65	0	65	0.00%	0	65
4	339.1 Other Plant & Misc.	2,753	25	4.00%	110	0	110	0.00%	0	110
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	39,264	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	14,339	33	3.03%	434	0	434	0.00%	0	434
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	101,162	30	3.33%	3,369	0	3,369	0.00%	0	3,369
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	36,286	35	2.86%	1,038	0	1,038	0.00%	0	1,038
13	310.2 Power Generation Equpi.	4,909	20	5.00%	245	0	245	0.00%	0	245
14	311.2 Pumping Equipment	89,402	20	5.00%	4,470	0	4,470	0.00%	0	4,470
15	339.2 Other Plant & Misc.	104	25	4.00%	4	0	4	0.00%	0	4
16	**WATER TREATMENT PLANT**									
17	303.3 Land & Land Rights	13	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	92,507	33	3.03%	2,803	0	2,803	0.00%	0	2,803
19	320.3 Water Treatment Equip.	245,082	22	4.55%	11,151	0	11,151	0.00%	0	11,151
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	2,796	25	4.00%	112	0	112	0.00%	0	112
22	**TRANSMISSION & DISTRIBUTION**									
23	303.4 Land & Land Rights	16	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	112,918	37	2.70%	3,049	0	3,049	0.00%	0	3,049
26	331.4 Transmission & Distribution	565,063	43	2.33%	13,166	0	13,166	0.00%	0	13,166
27	333.4 Services	36,409	40	2.50%	910	0	910	0.00%	0	910
28	334.4 Meters & Meter Installation	173,220	20	5.00%	8,661	0	8,661	0.00%	0	8,661
29	335.4 Hydrants	8,564	45	2.22%	190	0	190	0.00%	0	190
30	339.4 Other Plant & Misc.	2,849	25	4.00%	114	0	114	0.00%	0	114
31	**GENERAL PLANT**									
32	303.5 Land & Land Rights	3,333	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	33,986	40	2.50%	850	0	850	0.00%	0	850
34	340.5 Office Furniture & Equipment	21,003	15	6.67%	1,401	0	1,401	0.00%	0	1,401
35	*340.51 Computer Equipment*	*55,909*	*6*	*16.67%*	*9,320*	*0*	*9,320*	0.00%	0	9,320
36	341.5 Transportation Equipment	32,254	6	16.67%	5,377	0	5,377	0.00%	0	5,377
37	342.5 Stores Equipment	303	18	5.56%	17	0	17	0.00%	0	17
38	343.5 Tools, Shop & Garage	11,706	16	6.25%	732	0	732	0.00%	0	732
39	344.5 Laboratory Equipment	10,616	15	6.67%	708	0	708	0.00%	0	708
40	345.5 Power Operated Equipment	13,407	12	8.33%	1,117	0	1,117	0.00%	0	1,117
41	346.5 Communication Equipment	6,083	10	10.00%	608	0	608	0.00%	0	608
42	347.5 Miscellaneous Equipment	2,735	15	6.67%	182	0	182	0.00%	0	182
43	348.5 Other Tangible Plant	5,148	10	10.00%	515	0	515	0.00%	0	515
44	**INTANGIBLE PLANT**	5,340		3.28%	175	0	175	0.00%	0	175
45	**SUPPLY & PUMPING**	285,466		3.35%	9,560	0	9,560	0.00%	0	9,560
46	**WATER TREATMENT PLANT**	340,398		4.13%	14,066	0	14,066	0.00%	0	14,066
47	**TRANSMISSION & DISTRIBUTION**	899,039		2.90%	26,090	0	26,090	0.00%	0	26,090
48	**GENERAL PLANT**	196,484		10.60%	20,827	0	20,827	0.00%	0	20,827
49	**TOTAL DEPRECIATION EXPENSE**	1,726,727		4.10%	70,718	0	70,718	0.00%	0	70,718
50	**LESS: AMORTIZATION OF CIAC**				(15,629)	0	(15,629)		0	(15,629)
51	***NET DEPRECIATION EXPENSE - WATER***				*55,089*	*0*	*55,089*		*0*	*55,089*

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year 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	117	3.81%	4	0	4	0.00%	0	4
2	Line/Main Extension Fees	54,250	2.34%	1,269	0	1,269	0.00%	0	1,269
3	Meter Installation Fees	17,332	5.00%	867	0	867	0.00%	0	867
4	Contributed Lines	569,313	2.34%	13,322	0	13,322	0.00%	0	13,322
5	Contributed Property Other Than Lines	0	3.35%	0	0	0	0.00%	0	0
6	Service Installation Fees	6,675	2.50%	167	0	167	0.00%	0	167
7	**TOTAL WATER CIAC AMORT. EXP.**	647,687		15,629	0	15,629		0	15,629

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year 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	14,339	434	3.03%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	101,162	3,369	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	36,286	1,038	2.86%
8	310.2 Power Generation Equipment	4,909	245	4.99%
9	311.2 Pumping Equipment	89,402	4,470	5.00%
10	339.2 Other Plant & Miscellaneous	104	4	3.85%
11	304.3 Structures & Improvements	92,507	2,803	3.03%
12	320.3 Water Treatment Equipment	245,082	11,151	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	2,796	112	4.01%
15	330.4 Distribution Reservoirs	112,918	3,049	2.70%
16	**COMPOSITE RATE**	699,505	26,675	3.81%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	565,063	13,166	2.33%
20	335.4 Hydrants	8,564	190	2.22%
21	339.4 Other Plant & Miscellaneous	2,849	114	4.00%
22	**COMPOSITE RATE**	576,476	13,470	2.34%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	173,220	8,661	5.00%
25	**COMPOSITE RATE**	173,220	8,661	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	36,409	910	2.50%
28	**COMPOSITE RATE**	36,409	910	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	699,505	26,675	3.81%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	576,476	13,470	2.34%
32	Meter Installation Fees (Line 25)	173,220	8,661	5.00%
33	Service Installation Fees (Line 28)	36,409	910	2.50%
34	**COMPOSITE RATE**	1,485,610	49,716	3.35%

(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 / Duval / Woodmere
Docket No.: 950495-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%)	14,880	0	14,880	B-4(W)	
2	PAYROLL TAXES: (8.0%)	6,209	425	6,634	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL PAYROLL TAXES	6,209	425	6,634		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	7,058	0	7,058		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	7,058	0	7,058		
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	7,058	0	7,058		
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)	28,148	425	28,573		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 / Duval / Woodmere
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	330,673	0	330,673	B-4(W)
3	Less:				
4	O & M Expenses	218,138	6,194	224,332	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	55,089	0	55,089	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	28,148	425	28,573	B-15(W)
8	Pre-Tax Operating Expenses	301,375	6,619	307,994	
9	**PRE-TAX OPERATING INCOME**	29,298	(6,619)	22,679	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	29,298	(6,619)	22,679	
12	Less:				
13	Interest Expense:				
14	Rate Base	525,731	(117)	525,614	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	27,811	(6)	27,805	C-3
17	Net Taxable Income (L11 - L16)	1,487	(6,613)	(5,126)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	574	(2,551)	(1,977)	
20	Less:				
21	Parent Debt Adjustment	2,598	0	2,598	C-1(W)
22	Investment Tax Credit	369	0	369	C-7(W)
23	**TOTAL INCOME TAXES**	(2,393)	(2,551)	(4,944)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year 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.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule 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	35,711	0	35,711	A-5 (W)
2	Utility Land & Land Rights	65	0	65	A-5 (W)
3	Non-Used and Useful	(678)	0	(678)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(5,772)	0	(5,772)	A-9 (W)
6	CIAC	(3,929)	0	(3,929)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	896	0	896	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	(157)	0	(157)	Vol. II
13	Deferred Taxes	1,009	0	1,009	C-7 (W)
14	Working Capital Allowance	912	0	912	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	28,057	0	28,057	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule 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	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule 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 / Putnam / Wootens
Docket No.: 950495-WS
Schedule 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 / Putnam / Wootens
Docket No.: 950495-WS
Schedule 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**		9,548
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**		9,548
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	606
21	1993 Net Additions		606
22	**12/31/93 Balance**		10,154
23			
24			
25	1994 Additions		1,117
26	1994 Retirements		94
27	1994 Adjustments		0
28	1994 Net Additions		1,023
29	**12/31/94 Balance**		11,177
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(25)
32	1995 Additions		24,518
33	1995 Retirements		35
34	1995 Adjustments		0
35	1995 Net Additions		24,483
36	**12/31/95 Balance**		35,635
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(237)
39	1996 Additions		691
40	1996 Retirements		3
41	1996 Adjustments		0
42	1996 Net Additions		689
43	**12/31/96 Balance**		36,087

(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 / Putnam / Wootens
Docket No.: 950495-WS
Schedule 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	37	0	0	0	37	0	37	37	0	37
4	339.1 Other Plant & Miscellaneous	15	0	0	0	15	0	15	15	0	15
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	5	0	0	0	5	0	5	5	0	5
7	304.2 Structures & Improvements	214	0	0	0	214	0	214	214	0	214
8	305.2 Collecting & Impounding reservoirs	2	0	0	0	2	0	2	2	0	2
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	107	0	0	0	107	0	107	107	0	107
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	4	0	0	0	4	0	4	4	0	4
13	310.2 Power Generation Equipment	2	0	0	0	2	0	2	2	0	2
14	311.2 Pumping Equipment	863	0	0	0	863	0	863	863	0	863
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	135	0	0	0	135	0	135	135	0	135
19	320.3 Water Treatment Equipment	25,048	0	0	0	25,048	0	25,048	25,048	0	25,048
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	73	101	0	101	174	0	174	123	0	123
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	34	0	0	0	34	0	34	34	0	34
26	331.4 Transmission & Distribution	1,696	0	0	0	1,696	0	1,696	1,696	0	1,696
27	333.4 Services	1,203	94	0	94	1,296	0	1,296	1,249	0	1,249
28	334.4 Meters & Meter Installation	2,578	176	0	176	2,754	0	2,754	2,666	0	2,666
29	335.4 Hydrants	14	0	0	0	14	0	14	14	0	14
30	339.4 Other Plant & Miscellaneous	26	0	0	0	26	0	26	26	0	26
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	60	0	0	0	60	0	60	60	0	60
33	304.5 Structures & Improvements	610	5	(3)	2	612	0	612	612	0	612
34	340.5 Office Furniture & Equipment	378	0	0	0	378	0	378	378	0	378
35	340.51 Computer Equipment	890	191	0	191	1,081	0	1,081	1,006	0	1,006
36	341.5 Transportation Equipment	565	26	0	26	591	0	591	580	0	580
37	342.5 Stores Equipment	5	0	0	0	5	0	5	5	0	5
38	343.5 Tools, Shop & Garage Equipment	206	8	0	8	214	0	214	211	0	211
39	344.5 Laboratory Equipment	187	6	0	6	193	0	193	191	0	191
40	345.5 Power Operated Equipment	190	85	0	85	275	0	275	241	0	241
41	346.5 Communication Equipment	109	0	0	0	109	0	109	109	0	109
42	347.5 Miscellaneous Equipment	49	0	0	0	49	0	49	49	0	49
43	348.5 Other Tangible Plant	93	0	0	0	93	0	93	93	0	93
44	**INTANGIBLE PLANT**	52	0	0	0	52	0	52	52	0	52
45	**SUPPLY & PUMPING**	1,197	0	0	0	1,197	0	1,197	1,197	0	1,197
46	**WATER TREATMENT PLANT**	25,256	101	0	101	25,357	0	25,357	25,306	0	25,306
47	**TRANSMISSION & DISTRIBUTION**	5,550	270	0	270	5,820	0	5,820	5,685	0	5,685
48	**GENERAL PLANT**	3,343	321	(3)	318	3,661	0	3,661	3,536	0	3,536
49	**TOTAL PLANT IN SERVICE**	35,398	691	(3)	689	36,087	0	36,087	35,776	0	35,776
50	**LAND & LAND RIGHTS**	65	0	0	0	65	0	65	65	0	65
51	**TOTAL PIS LESS LAND**	35,333	691	(3)	689	36,022	0	36,022	35,711	0	35,711

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 / Westens
Docket No.: 950495-WS
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	37	37	37	37	37	37	37	37	37	37	37	37	37	0	37
4	339.1 Other Plant & Miscellaneous	15	15	15	15	15	15	15	15	15	15	15	15	15	0	15
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	5	5	5	5	5	5	5	5	5	5	5	5	5	0	5
7	304.2 Structures & Improvements	214	214	214	214	214	214	214	214	214	214	214	214	214	0	214
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	107	107	107	107	107	107	107	107	107	107	107	107	107	0	107
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	4	4	4	4	4	4	4	4	4	4	4	4	4	0	4
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	863	863	863	863	863	863	863	863	863	863	863	863	863	0	863
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	135	135	135	135	135	135	135	135	135	135	135	135	135	0	135
19	320.3 Water Treatment Equipment	25,048	25,048	25,048	25,048	25,048	25,048	25,048	25,048	25,048	25,048	25,048	25,048	25,048	0	25,048
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	73	81	90	98	107	115	123	132	140	148	157	165	174	101	123
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	34	34	34	34	34	34	34	34	34	34	34	34	34	0	34
26	331.4 Transmission & Distribution	1,696	1,696	1,696	1,696	1,696	1,696	1,696	1,696	1,696	1,696	1,696	1,696	1,696	0	1,696
27	333.4 Services	1,203	1,210	1,218	1,226	1,234	1,242	1,250	1,257	1,265	1,273	1,281	1,289	1,296	94	1,249
28	334.4 Meters & Meter Installation	2,578	2,592	2,607	2,622	2,636	2,651	2,666	2,680	2,695	2,710	2,724	2,739	2,754	176	2,666
29	335.4 Hydrants	14	14	14	14	14	14	14	14	14	14	14	14	14	0	14
30	339.4 Other Plant & Miscellaneous	26	26	26	26	26	26	26	26	26	26	26	26	26	0	26
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	60	60	60	60	60	60	60	60	60	60	60	60	60	0	60
33	304.5 Structures & Improvements	610	612	612	613	613	613	611	611	611	611	612	612	612	2	612
34	340.5 Office Furniture & Equipment	378	378	378	378	378	378	378	378	378	378	378	378	378	0	378
35	340.51 Computer Equipment	890	966	972	988	991	994	1,012	1,016	1,019	1,034	1,049	1,066	1,061	191	1,006
36	341.5 Transportation Equipment	565	575	576	578	578	579	581	582	582	584	586	588	581	26	580
37	342.5 Stores Equipment	5	5	5	5	5	5	5	5	5	5	5	5	5	0	5
38	343.5 Tools, Shop & Garage Equipment	208	209	209	210	210	210	211	211	211	212	212	213	214	6	211
39	344.5 Laboratory Equipment	187	190	190	190	191	191	191	191	191	192	192	193	193	6	191
40	345.5 Power Operated Equipment	190	224	226	233	234	236	244	245	247	254	261	268	275	85	241
41	346.5 Communication Equipment	109	109	109	109	109	109	109	109	109	109	109	109	109	0	109
42	347.5 Miscellaneous Equipment	49	49	49	49	49	49	49	49	49	49	49	49	49	0	49
43	348.5 Other Tangible Plant	93	93	93	93	93	93	93	93	93	93	93	93	93	0	93
44	**INTANGIBLE PLANT**	52	52	52	52	52	52	52	52	52	52	52	52	52	0	52
45	**SUPPLY & PUMPING**	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	0	1,197
46	**WATER TREATMENT PLANT**	25,256	25,264	25,273	25,281	25,289	25,298	25,306	25,315	25,323	25,331	25,340	25,348	25,357	101	25,306
47	**TRANSMISSION & DISTRIBUTION**	5,550	5,573	5,595	5,618	5,640	5,663	5,685	5,708	5,730	5,753	5,775	5,798	5,820	270	5,685
48	**GENERAL PLANT**	3,349	3,470	3,490	3,506	3,512	3,517	3,545	3,550	3,556	3,562	3,607	3,635	3,661	318	3,536
49	**TOTAL PLANT IN SERVICE**	35,398	35,556	35,597	35,654	35,690	35,727	35,786	35,822	35,858	35,915	35,971	36,030	36,087	689	35,776
50	**LAND & LAND RIGHTS**	65	65	65	65	65	65	65	65	65	65	65	65	65	0	65
51	**TOTAL PIS LESS LAND**	35,333	35,491	35,532	35,589	35,625	35,662	35,721	35,757	35,793	35,850	35,907	35,965	36,022	689	35,711

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

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 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	8	8	8	8	8	8	8	8	8	8	8	8	101	50
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	8	8	8	8	8	8	8	8	8	8	8	8	94	47
28	334.4 Meters & Meter Installation	15	15	15	15	15	15	15	15	15	15	15	15	176	88
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	2	0	0	0	0	(2)	0	0	0	0	0	0	2	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	76	6	16	3	3	19	3	3	16	15	16	16	191	116
36	341.5 Transportation Equipment	10	1	2	0	0	2	0	0	2	2	2	2	26	16
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	3	0	1	0	0	1	0	0	1	1	1	1	8	5
39	344.5 Laboratory Equipment	2	0	0	0	0	1	0	0	0	0	1	0	6	4
40	345.5 Power Operated Equipment	34	3	7	1	1	8	1	1	7	7	7	7	85	52
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**	8	8	8	8	8	8	8	8	8	8	8	8	101	50
47	**TRANSMISSION & DISTRIBUTION**	23	23	23	23	23	23	23	23	23	23	23	23	270	135
48	**GENERAL PLANT**	127	10	26	5	5	28	5	5	26	25	28	26	318	195
49	**TOTAL NET ADDITIONS**	158	41	57	36	36	59	36	36	57	56	58	57	689	380
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	158	41	57	36	36	59	36	36	57	56	58	57	689	380

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

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 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	8	8	8	8	8	8	8	8	8	8	8	8	101	50
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	8	8	8	8	8	8	8	8	8	8	8	8	94	47
28	334.4 Meters & Meter Installation	15	15	15	15	15	15	15	15	15	15	15	15	176	88
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	2	0	0	0	0	1	0	0	0	0	0	0	5	3
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	76	6	16	3	3	19	3	3	16	15	16	16	191	116
36	341.5 Transportation Equipment	10	1	2	0	0	2	0	0	2	2	2	2	26	16
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	3	0	1	0	0	1	0	0	1	1	1	1	8	5
39	344.5 Laboratory Equipment	2	0	0	0	0	1	0	0	0	0	1	0	6	4
40	345.5 Power Operated Equipment	34	3	7	1	1	8	1	1	7	7	7	7	85	52
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**	8	8	8	8	8	8	8	8	8	8	8	8	101	50
47	**TRANSMISSION & DISTRIBUTION**	23	23	23	23	23	23	23	23	23	23	23	23	270	135
48	**GENERAL PLANT**	127	10	26	5	5	31	5	5	26	25	26	26	321	196
49	**TOTAL GROSS ADDITIONS**	158	41	57	36	36	62	36	36	57	56	58	57	691	381
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	158	41	57	36	36	62	36	36	57	56	58	57	691	381

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

Company: SSU / Putnam / Woodsare
Docket No.: 950495-WS
Schedule Year Ended: 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	3	0	0	0	0	0	0	3	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	3	0	0	0	0	0	0	3	1
49	TOTAL RETIREMENTS	0	0	0	0	0	3	0	0	0	0	0	0	3	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	3	0	0	0	0	0	0	3	1

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

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 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 / Putnam / Wootens
Docket No.: 950495-WS
Schedule 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	37	0.00%	0
4	339.1 Other Plant & Miscellaneous	15	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	5	0.00%	0
7	304.2 Structures & Improvements	214	0.00%	0
8	305.2 Collecting & Impounding reservoirs	2	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	107	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	4	0.00%	0
13	310.2 Power Generation Equipment	2	0.00%	0
14	311.2 Pumping Equipment	863	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	135	0.00%	0
19	320.3 Water Treatment Equipment	25,048	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	123	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	34	0.00%	0
26	331.4 Transmission & Distribution	1,696	48.75%	827
27	333.4 Services	1,249	0.00%	0
28	334.4 Meters & Meter Installation	2,666	0.00%	0
29	335.4 Hydrants	14	0.00%	0
30	339.4 Other Plant & Miscellaneous	26	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	60	0.00%	0
33	304.5 Structures & Improvements	612	0.00%	0
34	340.5 Office Furniture & Equipment	378	0.00%	0
35	340.51 Computer Equipment	1,006	0.00%	0
36	341.5 Transportation Equipment	580	0.00%	0
37	342.5 Stores Equipment	5	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	211	0.00%	0
39	344.5 Laboratory Equipment	191	0.00%	0
40	345.5 Power Operated Equipment	241	0.00%	0
41	346.5 Communication Equipment	109	0.00%	0
42	347.5 Miscellaneous Equipment	49	0.00%	0
43	348.5 Other Tangible Plant	93	0.00%	0
44	**INTANGIBLE PLANT**	52	0.00%	0
45	**SUPPLY & PUMPING**	1,197	0.00%	0
46	**WATER TREATMENT PLANT**	25,306	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	5,885	14.55%	827
48	**GENERAL PLANT**	3,536	0.00%	0
49	**TOTAL PLANT IN SERVICE**	35,776	2.31%	827
50	**LAND & LAND RIGHTS**	65	0.00%	0
51	**TOTAL PIS LESS LAND**	35,711	2.32%	827

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 / Putnam / Wootens
Docket No.: 950495-WS
Schedule 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	827	0	827	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(149)	0	(149)	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**	678	0	678	

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 / Wootens
Docket No.: 950495-WS
Schedule 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 / Putnam / Wootens
Docket No.: 950495-WS
Schedule 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**		2,294
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		473
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		473
15	**12/31/92 Balance**		2,767
16			
17			
18	1993 Additions		473
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	49
21	1993 Net Additions		522
22	**12/31/93 Balance**		3,289
23			
24			
25	1994 Additions		594
26	1994 Retirements		94
27	1994 Adjustments		0
28	1994 Net Additions		500
29	**12/31/94 Balance**		3,789
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(12)
32	1995 Additions		1,207
33	1995 Retirements		35
34	1995 Adjustments		0
35	1995 Net Additions		1,172
36	**12/31/95 Balance**		4,950
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(69)
39	1996 Additions		1,784
40	1996 Retirements		3
41	1996 Adjustments		0
42	1996 Net Additions		1,781
43	**12/31/96 Balance**		6,663

(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 / Putnam / Wootens
Docket No.: 950495-WS
Schedule 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	5	1	6	0	6	6	0	6
4	339.1 Other Plant & Miscellaneous	5	1	6	0	6	6	0	6
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	66	6	72	0	72	69	0	69
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	21	4	25	0	25	23	0	23
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	437	43	480	0	480	458	0	458
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	35	4	39	0	39	37	0	37
19	320.3 Water Treatment Equipment	1,081	1,140	2,221	0	2,221	1,651	0	1,651
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	25	5	30	0	30	28	0	28
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	8	1	9	0	9	9	0	9
26	331.4 Transmission & Distribution	286	40	326	0	326	306	0	306
27	333.4 Services	242	31	273	0	273	257	0	257
28	334.4 Meters & Meter Installation	1,068	133	1,201	0	1,201	1,135	0	1,135
29	335.4 Hydrants	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	10	1	11	0	11	11	0	11
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	138	12	150	0	150	144	0	144
34	340.5 Office Furniture & Equipment	174	25	199	0	199	187	0	187
35	340.51 Computer Equipment	409	168	577	0	577	493	0	493
36	341.5 Transportation Equipment	417	97	514	0	514	466	0	466
37	342.5 Stores Equipment	2	0	2	0	2	2	0	2
38	343.5 Tools, Shop & Garage Equipment	107	13	120	0	120	113	0	113
39	344.5 Laboratory Equipment	28	13	41	0	41	34	0	34
40	345.5 Power Operated Equipment	194	20	214	0	214	203	0	203
41	346.5 Communication Equipment	51	11	62	0	62	57	0	57
42	347.5 Miscellaneous Equipment	12	3	15	0	15	14	0	14
43	348.5 Other Tangible Plant	61	9	70	0	70	65	0	65
44	INTANGIBLE PLANT	10	2	12	0	12	11	0	11
45	SUPPLY & PUMPING	524	53	577	0	577	550	0	550
46	WATER TREATMENT PLANT	1,141	1,149	2,290	0	2,290	1,716	0	1,716
47	TRANSMISSION & DISTRIBUTION	1,614	206	1,820	0	1,820	1,717	0	1,717
48	GENERAL PLANT	1,592	371	1,964	0	1,964	1,778	0	1,778
49	TOTAL ACCUMULATED DEPRECIATION	4,881	1,781	6,663	0	6,663	5,772	0	5,772

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 / Woodlea
Docket No.: 950495-WS
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	5	5	5	5	5	5	6	6	6	6	6	6	6	1	6
4	339.1 Other Plant & Miscellaneous	5	5	5	5	5	5	6	6	6	6	6	6	6	1	6
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	66	67	68	69	70	71	66	67	68	69	70	71	72	6	69
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	21	21	21	21	21	21	25	25	25	25	25	25	25	4	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	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	437	441	445	449	453	457	456	460	464	468	472	476	480	43	458
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	35	35	35	35	35	35	39	39	39	39	39	39	39	4	37
19	320.3 Water Treatment Equipment	1,061	1,176	1,271	1,366	1,461	1,556	1,651	1,746	1,841	1,936	2,031	2,126	2,221	1,140	1,651
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	25	25	25	25	25	25	30	30	30	30	30	30	30	5	28
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	8	8	8	8	8	8	9	9	9	9	9	9	9	1	9
26	331.4 Transmission & Distribution	286	289	292	295	298	301	308	311	314	317	320	323	326	40	306
27	333.4 Services	242	245	248	251	254	257	255	258	261	264	267	270	273	31	257
28	334.4 Meters & Meter Installation	1,088	1,079	1,090	1,101	1,112	1,123	1,135	1,146	1,157	1,168	1,179	1,190	1,201	133	1,135
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	10	10	10	10	10	10	11	11	11	11	11	11	11	1	11
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	138	139	140	141	142	143	144	145	146	147	148	149	150	12	144
34	340.5 Office Furniture & Equipment	174	176	178	180	182	184	187	189	191	193	195	197	199	25	187
35	340.51 Computer Equipment	409	423	437	451	465	479	493	507	521	535	549	563	577	168	493
36	341.5 Transportation Equipment	417	425	433	441	449	457	466	474	482	490	498	506	514	97	466
37	342.5 Stores Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
38	343.5 Tools, Shop & Garage Equipment	107	108	109	110	111	112	114	115	116	117	118	119	120	13	113
39	344.5 Laboratory Equipment	28	29	30	31	32	33	35	36	37	38	39	40	41	13	34
40	345.5 Power Operated Equipment	194	196	198	200	202	204	202	204	206	208	210	212	214	20	203
41	346.5 Communication Equipment	51	52	53	54	55	56	56	57	58	59	60	61	62	11	57
42	347.5 Miscellaneous Equipment	12	12	12	12	12	12	15	15	15	15	15	15	15	3	14
43	348.5 Other Tangible Plant	61	62	63	64	65	66	64	65	66	67	68	69	70	9	65
44	**INTANGIBLE PLANT**	10	10	10	10	10	10	12	12	12	12	12	12	12	2	11
45	**SUPPLY & PUMPING**	524	529	534	539	544	549	547	552	557	562	567	572	577	53	550
46	**WATER TREATMENT PLANT**	1,141	1,236	1,331	1,426	1,521	1,616	1,720	1,815	1,910	2,005	2,100	2,195	2,290	1,149	1,716
47	**TRANSMISSION & DISTRIBUTION**	1,614	1,631	1,648	1,665	1,682	1,699	1,718	1,735	1,752	1,769	1,786	1,803	1,820	208	1,717
48	**GENERAL PLANT**	1,592	1,623	1,654	1,685	1,716	1,747	1,778	1,809	1,840	1,871	1,902	1,933	1,964	371	1,778
49	**TOTAL WATER ACCUM. DEPR.**	4,881	5,029	5,177	5,325	5,473	5,621	5,775	5,923	6,071	6,219	6,367	6,515	6,663	1,781	5,772

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

Company: SSU / Putnam / Woodens
Docket No.: 950495-WS
Schedule Year Ended: 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	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	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
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	4	0	0	0	0	0	0	4	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	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	(1)	4	4	4	4	4	4	43	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	0	0	0	0	0	4	0	0	0	0	0	0	4	2
19	320.3 Water Treatment Equipment	95	95	95	95	95	95	95	95	95	95	95	95	1,140	570
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	0	0	0	0	0	1	0	0	0	0	0	0	1	1
26	331.4 Transmission & Distribution	3	3	3	3	3	7	3	3	3	3	3	3	40	20
27	333.4 Services	3	3	3	3	3	(2)	3	3	3	3	3	3	31	15
28	334.4 Meters & Meter Installation	11	11	11	11	11	12	11	11	11	11	11	11	133	67
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	1	1	1	1	1	1	1	12	6
34	340.5 Office Furniture & Equipment	2	2	2	2	2	3	2	2	2	2	2	2	25	13
35	340.51 Computer Equipment	14	14	14	14	14	14	14	14	14	14	14	14	168	84
36	341.5 Transportation Equipment	8	8	8	8	8	9	8	8	8	8	8	8	97	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	1	1	1	1	1	2	1	1	1	1	1	1	13	7
39	344.5 Laboratory Equipment	1	1	1	1	1	2	1	1	1	1	1	1	13	7
40	345.5 Power Operated Equipment	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
41	346.5 Communication Equipment	1	1	1	1	1	0	1	1	1	1	1	1	11	5
42	347.5 Miscellaneous Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
43	348.5 Other Tangible Plant	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
44	**INTANGIBLE PLANT**	0	0	0	0	0	2	0	0	0	0	0	0	2	2
45	**SUPPLY & PUMPING**	5	5	5	5	5	(2)	5	5	5	5	5	5	53	26
46	**WATER TREATMENT PLANT**	95	95	95	95	95	104	95	95	95	95	95	95	1,149	575
47	**TRANSMISSION & DISTRIBUTION**	17	17	17	17	17	19	17	17	17	17	17	17	206	104
48	**GENERAL PLANT**	31	31	31	31	31	30	31	31	31	31	31	31	371	187
49	**TOTAL NET ADDITIONS**	148	148	148	148	148	153	148	148	148	148	148	148	1,781	894

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

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 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	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	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
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	4	0	0	0	0	0	0	4	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	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	(1)	4	4	4	4	4	4	43	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	0	0	0	0	0	4	0	0	0	0	0	0	4	2
19	320.3 Water Treatment Equipment	95	95	95	95	95	95	95	95	95	95	95	95	1,140	570
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	0	0	0	0	0	1	0	0	0	0	0	0	1	1
26	331.4 Transmission & Distribution	3	3	3	3	3	7	3	3	3	3	3	3	40	20
27	333.4 Services	3	3	3	3	3	(2)	3	3	3	3	3	3	31	15
28	334.4 Meters & Meter Installation	11	11	11	11	11	12	11	11	11	11	11	11	133	67
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	15	8
34	340.5 Office Furniture & Equipment	2	2	2	2	2	3	2	2	2	2	2	2	25	13
35	340.51 Computer Equipment	14	14	14	14	14	14	14	14	14	14	14	14	168	84
36	*341.5 Transportation Equipment*	8	8	8	8	8	9	8	8	8	8	8	8	97	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	1	1	1	1	1	2	1	1	1	1	1	1	13	7
39	344.5 Laboratory Equipment	1	1	1	1	1	2	1	1	1	1	1	1	13	7
40	345.5 Power Operated Equipment	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
41	346.5 Communication Equipment	1	1	1	1	1	0	1	1	1	1	1	1	11	5
42	347.5 Miscellaneous Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
43	348.5 Other Tangible Plant	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
44	**INTANGIBLE PLANT**	0	0	0	0	0	2	0	0	0	0	0	0	2	2
45	**SUPPLY & PUMPING**	5	5	5	5	5	(2)	5	5	5	5	5	5	53	28
46	**WATER TREATMENT PLANT**	95	95	95	95	95	104	95	95	95	95	95	95	1,149	575
47	**TRANSMISSION & DISTRIBUTION**	17	17	17	17	17	19	17	17	17	17	17	17	208	104
48	**GENERAL PLANT**	31	31	31	31	31	33	31	31	31	31	31	31	374	189
49	**TOTAL GROSS ADDITIONS**	148	148	148	148	148	156	148	148	148	148	148	148	1,784	898

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

Company: SSU / Putnam / Woodlands
Docket No.: 950495-WS
Schedule Year Ended: 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	3	0	0	0	0	0	0	3	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	3	0	0	0	0	0	0	3	1
49	**TOTAL RETIREMENTS**	0	0	0	0	0	3	0	0	0	0	0	0	3	1

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

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 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 / Putnam / Wootens
Docket No.: 950495-WS
Schedule 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	6	0.00%	0
4	339.1 Other Plant & Miscellaneous	6	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	69	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	23	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	458	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	37	0.00%	0
19	320.3 Water Treatment Equipment	1,651	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	28	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	9	0.00%	0
26	331.4 Transmission & Distribution	306	48.75%	149
27	333.4 Services	257	0.00%	0
28	334.4 Meters & Meter Installation	1,135	0.00%	0
29	335.4 Hydrants	0	0.00%	0
30	339.4 Other Plant & Miscellaneous	11	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	144	0.00%	0
34	340.5 Office Furniture & Equipment	187	0.00%	0
35	340.51 Computer Equipment	493	0.00%	0
36	341.5 Transportation Equipment	486	0.00%	0
37	342.5 Stores Equipment	2	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	113	0.00%	0
39	344.5 Laboratory Equipment	34	0.00%	0
40	345.5 Power Operated Equipment	203	0.00%	0
41	346.5 Communication Equipment	57	0.00%	0
42	347.5 Miscellaneous Equipment	14	0.00%	0
43	348.5 Other Tangible Plant	65	0.00%	0
44	**INTANGIBLE PLANT**	11	0.00%	0
45	**SUPPLY & PUMPING**	550	0.00%	0
46	**WATER TREATMENT PLANT**	1,716	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	1,717	8.68%	149
48	**GENERAL PLANT**	1,778	0.00%	0
49	**TOTAL**	5,772	2.58%	149

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 / Wootens
Docket No.: 950495-WS
Schedule 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 / Putnam / Wootens
Docket No.: 950495-WS
Schedule 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	3,254
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	3,254
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	12/31/93 Balance	3,254
23		
24		
25	1994 Additions	225
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	225
29	12/31/94 Balance	3,479
30		
31		
32	1995 Additions	225
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	225
36	12/31/95 Balance	3,704
37		
38		
39	1996 Additions	450
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	450
43	12/31/96 Balance	4,154

(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 / Wootens
Docket No.: 950495-WS
Schedule 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	1,929	0	1,929	0	1,929	1,929	0	1,929	0.00%	0
3	Meter Installation Fees	1,625	150	1,775	0	1,775	1,700	0	1,700	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	14.55%	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**	3,704	450	4,154	0	4,154	3,929	0	3,929	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

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

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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 / Wootens
Docket No.: 950495-WS
Schedule 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	1,929	1,929	1,929	1,929	1,929	1,929	1,929	1,929	1,929	1,929	1,929	1,929	1,929	0	1,929
3	Meter Installation Fees	1,625	1,625	1,625	1,625	1,625	1,625	1,700	1,775	1,775	1,775	1,775	1,775	1,775	150	1,700
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	3,704	3,704	3,704	3,704	3,704	3,704	3,929	4,154	4,154	4,154	4,154	4,154	4,154	450	3,929

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 / Putnam / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 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

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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 / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 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

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 / Putnam / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 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

965

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 / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 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	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

996

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 / Wootens
Docket No.: 950495-WS
Schedule 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 / Wootens
Docket No.: 950495-WS
Schedule 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	360
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	112
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	112
15	12/31/92 Balance	472
16		
17		
18	1993 Additions	112
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	112
22	12/31/93 Balance	584
23		
24		
25	1994 Additions	117
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	117
29	12/31/94 Balance	701
30		
31		
32	1995 Additions	126
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	126
36	12/31/95 Balance	827
37		
38		
39	1996 Additions	138
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	138
43	12/31/96 Balance	965

(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 / Wootens
Docket No.: 950495-WS
Schedule 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	467	46	513	0	513	490	0	490	0.00%	0
3	Meter Installation Fees	358	85	443	0	443	401	0	401	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	8.68%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	2	7	9	0	9	5	0	5	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	827	138	965	0	965	896	0	896	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 / Putnam / Wootens
Docket No.: 950495-WS
Schedule 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	467	471	475	479	483	487	489	493	497	501	505	509	513	46	490
3	Meter Installation Fees	358	365	372	379	386	393	401	408	415	422	429	436	443	85	401
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	3	4	5	6	7	8	9	7	5
7	TOTAL ACC. AMORT. CIAC	827	839	851	863	875	887	893	905	917	929	941	953	965	136	896

970

6/15/95 12:45 PM A14W2.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 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	4	4	4	4	4	2	4	4	4	4	4	4	46	23
3	Meter Installation Fees	7	7	7	7	7	8	7	7	7	7	7	7	85	43
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	(4)	1	1	1	1	1	1	7	3
7	**TOTAL NET ADDITIONS**	12	12	12	12	12	6	12	12	12	12	12	12	138	69

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 / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 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	4	4	4	4	4	2	4	4	4	4	4	4	46	23
3	Meter Installation Fees	7	7	7	7	7	8	7	7	7	7	7	7	85	43
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	(4)	1	1	1	1	1	1	7	3
7	TOTAL GROSS ADDITIONS	12	12	12	12	12	6	12	12	12	12	12	12	138	69

972

Note: May not cross-foot due to rounding.

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

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 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 / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 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 / Putnam / Wootens
Docket No.: 950495-WS
Schedule 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	2.31%
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	4,474,108	4,368,916	4,394,886	4,516,263	4,551,886	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	(383,536)	(393,116)	(383,674)	(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	435,506	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,369)	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	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	16,303,260	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	883,740	1,096,263	36,708	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)	(140,328)	(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	1,897,632
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	7,833,158	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	7,485,369	7,801,356	9,496,473	8,668,103	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	335,186,498	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	375,355,999	377,280,346	382,358,286	333,872,218
3	Construction in Process	6,725,170	3,641,935	3,591,536	2,307,534	1,126,747	1,774,862	9,027,835	10,233,316	11,856,547	12,701,050	12,782,846	12,940,642	8,810,298	7,027,996
6															
7	GROSS UTILITY PLANT	341,911,668	366,324,225	366,904,466	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)	(92,380,898)	(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	273,963,328	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)	(384,476)
14	Accumulated Amortization	255,253	258,058	262,854	266,852	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	279,276,319
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	1,374,804	1,368,045	1,362,555	1,357,238	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	2,613,685	2,613,685	2,613,685	2,613,685	2,507,841	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	4,507,695	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	11,583,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

979

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	4,551,868	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	361,585	361,845	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	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	(1,388)	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	9,852,766	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	2,322,387	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	4,685,869	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	15,794,260	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	31,678,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,467	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	328,661,759	325,798,359	324,989,225	326,684,560	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,880	341,347,177	343,468,022	333,207,923

980

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 Viehma

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	13,160,456	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	92,458,492
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	120,958,427	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	2,053,964	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)	(429,391)
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	4,393,763	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	1,267,884	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	58,136	58,361	58,453	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	16,436	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,782,971	1,697,963	1,764,581	1,802,902	1,714,530	1,781,158	1,829,796	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,189,555	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	16,727,571	14,213,412	15,849,473	14,292,853
27															

981

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	7,188,270	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	2,888,076	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	(319,298)	(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	114,036,859	114,310,667	114,573,969	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)	(30,432,457)
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	119,727,886	119,942,769	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,830	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,695	326,861,758	325,798,359	324,999,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,980	341,347,177	343,469,022	333,207,923

Note: May not cro due to rounding.

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

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule 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 - %	2.32%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	2.58%	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 / Wootens
Docket No.: 950495-WS
Schedule 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 / Wootens
Docket No.: 950495-WS
Schedule 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	2,362	0	2,362	1,658		4,020	70.19%	B-4(W),B-3(W)
3	Other Revenue	30	0	30	0		30		B-4(W)
4	TOTAL OPERATING REVENUES	2,392	0	2,392	1,658		4,050		
5	OPERATING EXPENSES:								
6	Operation and Maintenance	8,290	303	8,593	0		8,593		B-5(W)
7	Depreciation net of CIAC Amort	1,627	0	1,627	0		1,627		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W),A-21(W)
9	Taxes Other Than Income	552	14	567	75	(A)	642		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,751)	(123)	(3,874)	611	(B)	(3,263)		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	6,718	195	6,913	686		7,599		
12	NET OPERATING INCOME	(4,326)	(195)	(4,521)	972		(3,549)		
13	RATE BASE	28,057	0	28,057			28,057		A-1(W)
14	RATE OF RETURN	(15.42%)		(16.11%)			(12.65%)		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule 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	2,362	0	2,362	12,642		15,004	535.22%	B-4(W),B-3(W)
3	Other Revenue	30	0	30	0		30		B-4(W)
4	TOTAL OPERATING REVENUES	2,392	0	2,392	12,642		15,034		
5	OPERATING EXPENSES:								
6	Operation and Maintenance	8,290	303	8,593	0		8,593		B-5(W)
7	Depreciation net of CIAC Amort	1,627	0	1,627	0		1,627		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	552	14	567	569	(A)	1,136		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,751)	(123)	(3,874)	4,657	(B)	783		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	6,718	195	6,913	5,226		12,139		
12	NET OPERATING INCOME	(4,326)	(195)	(4,521)	7,416		2,895		
13	RATE BASE	28,057	0	28,057			28,057		A-1(W)
14	RATE OF RETURN	(15.42%)		(16.11%)			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.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule Year 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%	-45.04%	D-1(W)	
3	Rate of Return (%)	10.32%	-12.65%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	28,057	28,057	A-1(W)	
6	Required / Requested Income (L3 x L5)	2,895	(3,549)		
7	Adjusted Income Under Present Rates	(4,521)	(4,521)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	7,416	972		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	12,073	1,583		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	12,642	1,658		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	12,073	1,583		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	4,657	611		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	569	75		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	7,416	972		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 / Putnam / Wootens
Docket No.: 950495-WS
Schedule 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	60	
11			
12	3. Conservation Program Expenses	42	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	68	
15			
16	5. Conservation Elasticity Adjustment	(55)	
17			
18	6. Hewitt Study Expenses	189	
19			
20	7.	0	
21			
22		303	
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.	17	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(3)	
43			
44		14	
45	F. INCOME TAXES:		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(123)	
47			
48	2.	0	
49			
50		(123)	
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 / Putnam / Wootens
Docket No.: 950495-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	2,362	0	2,362
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	2,362	0	2,362
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**	2,362	0	2,362
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	30	0	30
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**	30	0	30
26	**TOTAL PRESENT WATER OPERATING REVENUES**	2,392	0	2,392

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 / Wootens
Docket No.: 950495-WS
Schedule Year 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	3,963	218	4,181	3,179	151	3,330	216	22	239	568	44	612
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	990	7	997	794	0	794	54	3	57	142	4	146
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	335	(25)	311	325	(26)	299	1	0	1	10	1	11
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	364	(29)	335	364	(29)	335	0	0	0	0	0	0
8	620 Materials & Supplies	1,268	7	1,274	1,230	0	1,230	12	1	13	26	6	32
9	631 Contractual Services - Eng.	4	0	4	0	0	0	0	0	0	4	0	4
10	632 Contractual Services - Acct.	23	0	23	0	0	0	0	0	0	23	0	23
11	633 Contractual Services - Legal	14	0	14	0	0	0	0	0	0	14	0	14
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	639	84	723	603	67	670	0	0	0	36	17	53
14	641 Rental of Real Building/Real Property	21	3	24	0	0	0	0	0	0	21	3	24
15	642 Rental of Equipment	1	1	2	0	0	0	0	0	0	1	1	2
16	650 Transportation Expense	153	2	155	135	0	135	8	1	9	10	0	11
17	656 Insurance - Vehicle	16	0	16	0	0	0	0	0	0	16	0	16
18	657 Insurance - General Liability	33	7	39	0	0	0	0	0	0	33	7	39
19	658 Insurance - Workman's Comp (2)	67	0	68	54	0	54	4	0	4	10	0	10
20	659 Insurance - Other	3	0	3	0	0	0	0	0	0	3	0	3
21	660 Advertising Expense	4	3	7	0	0	0	0	0	0	4	3	7
22	666 Reg. Comm. Exp. - Rate Case Amort.	96	0	96	0	0	0	0	0	0	96	0	96
23	667 Reg. Comm. Exp. - Other	8	0	8	0	0	0	0	0	0	8	0	8
24	670 Bad Debt Expense	28	3	31	0	0	0	28	3	31	0	0	0
25	675 Miscellaneous Expenses	260	23	283	29	0	29	71	4	75	160	18	179
26	TOTAL WATER O & M EXPENSES	8,290	303	8,593	6,713	164	6,877	394	35	429	1,183	105	1,288

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 / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 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	325	296	343	330	339	330	337	337	326	338	326	336	3,963	218	4,181
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)	81	74	86	83	85	82	84	84	82	84	81	84	990	7	997
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	28	28	28	28	28	28	28	28	28	28	28	28	335	(25)	310
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	30	30	30	30	30	30	30	30	30	30	30	30	364	(29)	335
8	620.1-.8 Materials & Supplies	184	4	443	20	86	30	168	45	234	45	4	4	1,268	7	1,275
9	631.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4
10	632.1-.8 Contractual Services - Acct.	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23
11	633.1-.8 Contractual Services - Legal	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14
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	38	140	37	33	38	33	38	140	38	33	38	33	639	84	723
14	641.1-.8 Rental of Real Building/Real Property	2	2	2	2	2	2	2	2	2	2	2	2	21	3	24
15	642.1-.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	1	2
16	650.1-.8 Transportation Expense	13	13	13	13	13	13	13	13	13	13	13	13	153	2	155
17	656.1-.8 Insurance - Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	16	0	16
18	657.1-.8 Insurance - General Liability	3	3	3	3	3	3	3	3	3	3	3	3	33	7	40
19	658.1-.8 Insurance - Workman's Comp (2)	6	5	6	6	6	6	6	6	6	6	6	6	68	0	68
20	659.1-.8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3
21	660.1-.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	4	3	7
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	8	8	8	8	8	8	8	8	8	8	8	8	96	0	96
23	667.1-.8 Reg. Comm. Exp. - Other	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8
24	670.1-.8 Bad Debt Expense	2	2	2	2	2	2	2	2	2	2	2	2	28	3	31
25	675.1-.8 Miscellaneous Expenses	22	21	24	22	22	23	21	21	21	21	21	21	261	23	284
26	TOTAL WATER O & M EXPENSES	756	629	1,031	585	668	594	745	725	797	819	568	575	8,292	303	8,595

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.

6/16/95 8:43 AM B05W2.XLS

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 / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 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	260	235	276	264	273	264	271	271	261	271	261	271	3,179	151	3,330
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)	65	59	69	66	68	66	68	68	65	68	65	68	794	0	794
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	28	27	27	27	27	27	27	27	27	27	27	27	325	(26)	299
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	39	30	30	30	30	30	30	30	30	30	30	30	364	(29)	335
8	620.1-.6 Materials & Supplies	181	1	440	17	83	27	164	42	231	42	1	1	1,230	0	1,230
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	137	34	30	35	30	35	137	35	30	35	30	603	67	670
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	11	11	11	11	11	11	11	11	11	11	11	11	135	0	135
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)	4	4	5	5	5	5	5	5	4	5	4	5	54	0	54
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	3	3	4	3	3	3	2	2	2	2	2	2	29	0	29
26	TOTAL WATER DIRECT O & M EXPENSES	626	506	896	451	535	463	612	592	666	485	437	444	6,713	164	6,877

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 / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 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	18	16	18	18	18	18	18	18	18	18	18	18	216	22	239
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)	5	4	5	5	5	4	5	5	4	5	4	5	54	3	57
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	1	0	1
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	12	1	13
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	1	8	1	9
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	4	0	4
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	2	2	2	2	2	2	2	2	2	2	2	2	28	3	31
25	675.7 Miscellaneous Expenses	6	5	6	6	6	6	6	6	6	6	6	6	71	4	75
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	33	30	33	33	33	33	34	33	32	34	32	33	394	35	429

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 / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 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	47	45	49	49	48	47	48	48	47	48	46	47	568	44	612
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)	12	11	12	12	12	12	12	12	12	12	12	12	142	4	146
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	10	1	11
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	2	2	2	2	2	2	2	2	2	2	2	2	26	6	32
9	631.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4
10	632.8	Contractual Services - Acct.	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23
11	633.8	Contractual Services - Legal	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	3	3	3	3	3	3	3	3	3	3	3	3	36	17	53
14	641.8	Rental of Real Building/Real Property	2	2	2	2	2	2	2	2	2	2	2	2	21	3	24
15	642.8	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	1	2
16	650.8	Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	1	10	0	11
17	656.8	Insurance - Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	16	0	16
18	657.8	Insurance - General Liability	3	3	3	3	3	3	3	3	3	3	3	3	33	7	39
19	658.8	Insurance - Workman's Comp (2)	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
20	659.8	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3
21	660.8	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	4	3	7
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	8	8	8	8	8	8	8	8	8	8	8	8	96	0	96
23	667.8	Reg. Comm. Exp. - Other	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8
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	13	13	14	14	14	13	13	13	13	14	13	13	160	18	179
26		TOTAL WATER ALLOCATED A & G EXPENSES	97	93	101	101	100	98	99	99	98	100	97	98	1,183	105	1,288

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 / Putnam / Woolens
Docket No.: 950495-WS
Schedule Year 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 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	3,820	224	(81)	3,963	0	19	10	0	0	189	218	4,181
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)	949	41	0	990	0	5	2	0	0	0	7	997
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	336	0	(1)	335	0	1	0	0	(26)	0	(25)	311
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	357	7	0	364	0	0	0	0	(29)	0	(29)	335
8	620.1-.8	Materials & Supplies	1,248	24	(4)	1,268	0	2	3	1	0	0	7	1,274
9	631.1-.8	Contractual Services - Eng.	5	0	(0)	4	0	0	0	0	0	0	0	4
10	632.1-.8	Contractual Services - Acct.	25	0	(2)	23	0	0	0	0	0	0	0	23
11	633.1-.8	Contractual Services - Legal	15	0	(1)	14	0	0	0	0	0	0	0	14
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	630	12	(4)	639	0	6	11	67	0	0	84	723
14	641.1-.8	Rental of Real Building/Real Property	22	0	(2)	21	0	3	0	0	0	0	3	24
15	642.1-.8	Rental of Equipment	1	0	(0)	1	0	0	0	0	0	0	1	2
16	650.1-.8	Transportation Expense	152	3	(1)	153	0	2	0	0	0	0	2	155
17	656.1-.8	Insurance - Vehicle	17	0	(2)	16	0	0	0	0	0	0	0	16
18	657.1-.8	Insurance - General Liability	35	1	(3)	33	0	7	0	0	0	0	7	39
19	658.1-.8	Insurance - Workman's Comp (2)	68	(1)	0	67	0	0	0	0	0	0	0	68
20	659.1-.8	Insurance - Other	4	0	(0)	3	0	0	0	0	0	0	0	3
21	660.1-.8	Advertising Expense	4	0	(0)	4	0	0	3	0	0	0	3	7
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	63	0	32	96	0	0	0	0	0	0	0	96
23	667.1-.8	Reg. Comm. Exp. - Other	8	0	(1)	8	0	0	0	0	0	0	0	8
24	670.1-.8	Bad Debt Expense	31	0	(2)	28	0	3	0	0	0	0	3	31
25	675.1-.8	Miscellaneous Expenses	279	5	(24)	260	0	11	12	0	0	0	23	283
26		TOTAL WATER O & M EXPENSES	8,070	319	(100)	8,290	0	60	42	68	(55)	189	303	8,593

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 / Woolens
Docket No.: 950495-WS
Schedule Year 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	3,003	176	0	3,179	0	0	0	0	0	151	151	3,330
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)	746	48	0	794	0	0	0	0	0	0	0	794
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	325	0	0	325	0	0	0	0	(26)	0	(26)	299
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	357	7	0	364	0	0	0	0	(29)	0	(29)	335
8	620.1-.6	Materials & Supplies	1,207	24	(0)	1,230	0	0	0	0	0	0	0	1,230
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	591	12	0	603	0	0	0	67	0	0	67	670
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	132	3	0	135	0	0	0	0	0	0	0	135
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)	54	0	0	54	0	0	0	0	0	0	0	54
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	29	1	(0)	29	0	0	0	0	0	0	0	29
26		TOTAL WATER DIRECT O & M EXPENSES	6,444	270	(1)	6,713	0	0	0	67	(55)	151	164	6,877

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 / Wootens
Docket No.: 950495-WS
Schedule Year 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	225	13	(22)	216	0	12	0	0	0	10	22	239
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)	56	(2)	0	54	0	3	0	0	0	0	3	57
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	1	0	(0)	1	0	0	0	0	0	0	0	1
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	12	0	(1)	12	0	1	0	0	0	0	1	13
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	9	0	(1)	8	0	1	0	0	0	0	1	9
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)	4	(0)	0	4	0	0	0	0	0	0	0	4
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	31	0	(2)	28	0	3	0	0	0	0	3	31
25	675.7	Miscellaneous Expenses	77	1	(7)	71	0	4	0	0	0	0	4	75
26		TOTAL WATER O & M EXPENSES	415	13	(34)	394	0	25	0	0	0	10	35	429

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 / Wootens
Docket No.: 950495-WS
Schedule Year 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 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	592	35	(59)	568	0	7	10	0	0	27	44	612
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)	147	(5)	0	142	0	2	2	0	0	0	4	146
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	11	0	(1)	10	0	1	0	0	0	0	1	11
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	28	1	(3)	26	0	1	3	1	0	0	6	32
9	631.8	Contractual Services - Eng.	5	0	(0)	4	0	0	0	0	0	0	0	4
10	632.8	Contractual Services - Acct.	25	0	(2)	23	0	0	0	0	0	0	0	23
11	633.8	Contractual Services - Legal	15	0	(1)	14	0	0	0	0	0	0	0	14
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	39	1	(4)	36	0	6	11	0	0	0	17	53
14	641.8	Rental of Real Building/Real Property	22	0	(2)	21	0	3	0	0	0	0	3	24
15	642.8	Rental of Equipment	1	0	(0)	1	0	0	0	0	0	0	1	2
16	650.8	Transportation Expense	11	0	(1)	10	0	0	0	0	0	0	0	11
17	656.8	Insurance - Vehicle	17	0	(2)	16	0	0	0	0	0	0	0	16
18	657.8	Insurance - General Liability	35	1	(3)	33	0	7	0	0	0	0	7	39
19	658.8	Insurance - Workman's Comp (2)	11	(1)	0	10	0	0	0	0	0	0	0	10
20	659.8	Insurance - Other	4	0	(0)	3	0	0	0	0	0	0	0	3
21	660.8	Advertising Expense	4	0	(0)	4	0	0	3	0	0	0	3	7
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	63	0	32	96	0	0	0	0	0	0	0	96
23	667.8	Reg. Comm. Exp. - Other	8	0	(1)	8	0	0	0	0	0	0	0	8
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	174	3	(17)	160	0	7	12	0	0	0	18	179
26		TOTAL WATER O & M EXPENSES	1,211	36	(65)	1,183	0	35	42	1	0	27	105	1,288

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 / Wootens
Docket No.: 950495-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	3,820	4,161	360	9.42%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	949	997	48	5.06%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	336	311	(26)	(7.73%)
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	357	335	(22)	(6.16%)
8	620.1-.8	Materials & Supplies	1,248	1,274	27	2.16%
9	631.1-.8	Contractual Services - Eng.	5	4	0	0.00%
10	632.1-.8	Contractual Services - Acct.	25	23	(2)	(7.99%)
11	633.1-.8	Contractual Services - Legal	15	14	(1)	(6.63%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	630	723	93	14.76%
14	641.1-.8	Rental of Real Building/Real Property	22	24	2	8.94%
15	642.1-.8	Rental of Equipment	1	2	0	0.00%
16	650.1-.8	Transportation Expense	152	155	3	1.98%
17	656.1-.8	Insurance - Vehicle	17	16	(1)	(5.83%)
18	657.1-.8	Insurance - General Liability	35	39	4	11.34%
19	658.1-.8	Insurance - Workman's Comp	69	68	(1)	(1.46%)
20	659.1-.8	Insurance - Other	4	3	0	0.00%
21	660.1-.8	Advertising Expense	4	7	3	78.52%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	63	96	32	50.53%
23	667.1-.8	Reg. Comm. Exp. - Other	8	8	(1)	(11.77%)
24	670.1-.8	Bad Debt Expense	31	31	1	3.26%
25	675.1-.8	Miscellaneous Expenses	280	283	3	1.07%
26	**TOTAL WATER O & M EXPENSES**		8,071	8,593	522	6.47%
27	**TOTAL (LESS ACCTS 666 & 667)**		7,999	8,490	491	6.14%

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 / Wootens
Docket No.: 950495-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	3,003	3,330	327	10.89%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	746	794	48	6.43%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	325	299	(26)	(8.00%)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	357	335	(22)	(6.16%)
8	620.1-.6	Materials & Supplies	1,207	1,230	23	1.91%
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	591	670	79	13.37%
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	132	135	3	2.27%
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	54	54	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	29	29	0	0.00%
26	TOTAL WATER O & M EXPENSES		6,444	6,877	432	6.70%
27	TOTAL (LESS ACCTS 666 & 667)		6,444	6,877	432	6.70%

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 / Wootens
Docket No.: 950495-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	225	239	13	5.77%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	56	57	1	1.79%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	1	1	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	12	13	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	9	9	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	4	4	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	31	31	1	3.26%
25	675.7	Miscellaneous Expenses	77	75	(2)	(2.60%)
26	**TOTAL WATER O & M EXPENSES**		415	429	13	3.13%
27	**TOTAL (LESS ACCTS 666 & 667)**		415	429	13	3.13%

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 / Putnam / Wootens
Docket No.: 950495-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	592	612	20	3.38%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	147	146	(1)	(0.68%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	11	11	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	28	32	3	10.65%
9	631.8	Contractual Services - Eng.	5	4	0	0.00%
10	632.8	Contractual Services - Acct.	25	23	(2)	(7.99%)
11	633.8	Contractual Services - Legal	15	14	(1)	(6.63%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	39	53	14	35.99%
14	641.8	Rental of Real Building/Real Property	22	24	2	8.94%
15	642.8	Rental of Equipment	1	2	0	0.00%
16	650.8	Transportation Expense	11	11	0	0.00%
17	656.8	Insurance - Vehicle	17	16	(1)	(5.83%)
18	657.8	Insurance - General Liability	35	39	4	11.34%
19	658.8	Insurance - Workman's Comp	11	10	(1)	(9.44%)
20	659.8	Insurance - Other	4	3	0	0.00%
21	660.8	Advertising Expense	4	7	3	78.52%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	63	96	32	50.53%
23	667.8	Reg. Comm. Exp. - Other	8	8	(1)	(11.77%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	174	179	5	2.88%
26	***TOTAL WATER O & M EXPENSES***		1,211	1,288	76	6.27%
27	**TOTAL (LESS ACCTS 666 & 667)**		1,140	1,184	45	3.95%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding

CONTRACTUAL SERVICES - 1996

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule 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

Company: SSU / Putnam / Wootens
Docket No.: 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	Waterlech 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	0	
51	Marco Island	Docket No. 920655-WS	$106,820	18	
52	GIGA	Docket No. 920199-WS	$677,601	114	
53	Lehigh	Docket No. 911188-WS	$67,100	11	
54			854,174	143	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	167	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	73	
58			1,427,241	239	
59	Total Projected Rate Case Expense		2,281,415	383	
60	Annual Amortization		$570,354	$96	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	21	
64	% of Total		100.000000%	0.016780%	
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 / Wootens
Docket No.: 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	$245	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 / Putnam / Wootens
Docket No.: 950495-WS
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 / Putnam / Wootens
Docket No.: 950495-WS
Schedule Year 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-8 (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 / Putnam / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 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	37	40	2.50%	1	0	1	0.00%	0	1
4	339.1 Other Plant & Misc.	15	25	4.00%	1	0	1	0.00%	0	1
5	SOURCE OF SUPPLY & PUMPING									
6	303.2 Land & Land Rights	5	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	214	33	3.03%	6	0	6	0.00%	0	6
8	305.2 Collect. & Impound.	2	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	107	30	3.33%	4	0	4	0.00%	0	4
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	4	35	2.86%	0	0	0	0.00%	0	0
13	310.2 Power Generation Equip.	2	20	5.00%	0	0	0	0.00%	0	0
14	311.2 Pumping Equipment	863	20	5.00%	43	0	43	0.00%	0	43
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	135	33	3.03%	4	0	4	0.00%	0	4
19	320.3 Water Treatment Equip.	25,048	22	4.55%	1,140	0	1,140	0.00%	0	1,140
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	123	25	4.00%	5	0	5	0.00%	0	5
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	34	37	2.70%	1	0	1	0.00%	0	1
26	331.4 Transmission & Distribution	1,696	43	2.33%	40	0	40	48.75%	19	21
27	333.4 Services	1,249	40	2.50%	31	0	31	0.00%	0	31
28	334.4 Meters & Meter Installation	2,666	20	5.00%	133	0	133	0.00%	0	133
29	335.4 Hydrants	14	45	2.22%	0	0	0	0.00%	0	0
30	339.4 Other Plant & Misc.	26	25	4.00%	1	0	1	0.00%	0	1
31	GENERAL PLANT									
32	303.5 Land & Land Rights	60	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	612	40	2.50%	15	0	15	0.00%	0	15
34	340.5 Office Furniture & Equipment	378	15	6.67%	25	0	25	0.00%	0	25
35	340.51 Computer Equipment	1,006	6	16.67%	168	0	168	0.00%	0	168
36	341.5 Transportation Equipment	580	6	16.67%	97	0	97	0.00%	0	97
37	342.5 Stores Equipment	5	18	5.56%	0	0	0	0.00%	0	0
38	343.5 Tools, Shop & Garage	211	16	6.25%	13	0	13	0.00%	0	13
39	344.5 Laboratory Equipment	191	15	6.67%	13	0	13	0.00%	0	13
40	345.5 Power Operated Equipment	241	12	8.33%	20	0	20	0.00%	0	20
41	346.5 Communication Equipment	109	10	10.00%	11	0	11	0.00%	0	11
42	347.5 Miscellaneous Equipment	49	15	6.67%	3	0	3	0.00%	0	3
43	348.5 Other Tangible Plant	93	10	10.00%	9	0	9	0.00%	0	9
44	INTANGIBLE PLANT	52		3.85%	2	0	2	0.00%	0	2
45	SUPPLY & PUMPING	1,197		4.43%	53	0	53	0.00%	0	53
46	WATER TREATMENT PLANT	25,306		4.54%	1,149	0	1,149	0.00%	0	1,149
47	TRANSMISSION & DISTRIBUTION	5,685		3.62%	206	0	206	9.22%	19	187
48	GENERAL PLANT	3,536		10.58%	374	0	374	0.00%	0	374
49	TOTAL DEPRECIATION EXPENSE	35,776		4.99%	1,784	0	1,784	1.07%	19	1,765
50	LESS: AMORTIZATION OF CIAC				(138)	0	(138)		0	(138)
51	NET DEPRECIATION EXPENSE - WATER				1,646	0	1,646		19	1,627

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 / Wootens
Docket No.: 950495-WS
Schedule Year 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	4.53%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	1,929	2.36%	46	0	46	0.00%	0	46
3	Meter Installation Fees	1,700	4.99%	85	0	85	0.00%	0	85
4	Contributed Lines	0	2.36%	0	0	0	9.22%	0	0
5	Contributed Property Other Than Lines	0	4.37%	0	0	0	0.00%	0	0
6	Service Installation Fees	300	2.48%	7	0	7	0.00%	0	7
7	TOTAL WATER CIAC AMORT. EXP.	3,929		138	0	138		0	138

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 / Wootens
Docket No.: 950495-WS
Schedule Year 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	214	6	2.80%
3	305.2 Collecting & Impounding reservoirs	2	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	107	4	3.74%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	4	0	0.00%
8	310.2 Power Generation Equipment	2	0	0.00%
9	311.2 Pumping Equipment	863	43	4.98%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	135	4	2.96%
12	320.3 Water Treatment Equipment	25,048	1,140	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	123	5	4.05%
15	330.4 Distribution Reservoirs	34	1	2.94%
16	**COMPOSITE RATE**	26,532	1,203	4.53%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	1,696	40	2.36%
20	335.4 Hydrants	14	0	0.00%
21	339.4 Other Plant & Miscellaneous	26	1	3.85%
22	**COMPOSITE RATE**	1,736	41	2.36%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	2,666	133	4.99%
25	**COMPOSITE RATE**	2,666	133	4.99%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	1,249	31	2.48%
28	**COMPOSITE RATE**	1,249	31	2.48%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	26,532	1,203	4.53%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	1,736	41	2.36%
32	Meter Installation Fees (Line 25)	2,666	133	4.99%
33	Service Installation Fees (Line 28)	1,249	31	2.48%
34	**COMPOSITE RATE**	32,184	1,408	4.37%

(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 / Putnam / Woodens
Docket No.: 950495-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%)	108	0	108	B-4(W)	
2	PAYROLL TAXES: (8.0%)	317	17	334	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL PAYROLL TAXES	317	17	334		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	128	0	128		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	128	0	128		
10	Non-used & Useful Percent			2.31%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(3)	(3)		
12	TOTAL USED & USEFUL REAL EST. TAXES	128	(3)	125		
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)	552	14	567		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 / Putnam / Wootens
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	2,392	0	2,392	B-4(W)
3	Less:				
4	O & M Expenses	8,290	303	8,593	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	1,627	0	1,627	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	552	14	567	B-15(W)
8	Pre-Tax Operating Expenses	10,469	318	10,787	
9	**PRE-TAX OPERATING INCOME**	(8,077)	(318)	(8,395)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(8,077)	(318)	(8,395)	
12	Less:				
13	Interest Expense:				
14	Rate Base	28,057	0	28,057	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	1,484	0	1,484	C-3
17	Net Taxable Income (L11 - L16)	(9,561)	(318)	(9,879)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(3,688)	(123)	(3,811)	
20	Less:				
21	Parent Debt Adjustment	55	0	55	C-1(W)
22	Investment Tax Credit	8	0	8	C-7(W)
23	**TOTAL INCOME TAXES**	(3,751)	(123)	(3,874)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule Year 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 (%)	1.07%	0.00%	1.07%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Pasco / Zephyr 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	251,223	0	251,223	A-5 (W)
2	Utility Land & Land Rights	2,872	0	2,872	A-5 (W)
3	Non-Used and Useful	(4,145)	0	(4,145)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(88,742)	0	(88,742)	A-9 (W)
6	CIAC	(67,699)	0	(67,699)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	22,101	0	22,101	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(3,628)	0	(3,628)	Vol. II
13	Deferred Taxes	(2,589)	0	(2,589)	C-7 (W)
14	Working Capital Allowance	21,013	0	21,013	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	130,407	0	130,407	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Pasco / Zephyr 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	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Pasco / Zephyr 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	

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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 / Pasco / Zephyr 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 / Pasco / Zephyr 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		198,529
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		(300)
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		(300)
15	12/31/92 Balance		198,229
16			
17			
18	1993 Additions		10,549
19	1993 Retirements		1,000
20	1993 Adjustments	General Plant Allocation True-up	671
21	1993 Net Additions		10,220
22	12/31/93 Balance		208,449
23			
24			
25	1994 Additions		26,420
26	1994 Retirements		2,162
27	1994 Adjustments		0
28	1994 Net Additions		24,258
29	12/31/94 Balance		232,707
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(584)
32	1995 Additions		19,517
33	1995 Retirements		803
34	1995 Adjustments		0
35	1995 Net Additions		18,714
36	12/31/95 Balance		250,837
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(5,455)
39	1996 Additions		15,935
40	1996 Retirements		62
41	1996 Adjustments		0
42	1996 Net Additions		15,873
43	12/31/96 Balance		261,256

(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 / Pasco / Zephyr 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	1,061	0	0	0	1,061	0	1,061	1,061	0	1,061
4	339.1 Other Plant & Miscellaneous	312	0	0	0	312	0	312	312	0	312
5	SOURCE OF SUPPLY & PUMPING										
6	303.2 Land & Land Rights	128	0	0	0	128	0	128	128	0	128
7	304.2 Structures & Improvements	652	0	0	0	652	0	652	652	0	652
8	305.2 Collecting & Impounding reservoirs	40	0	0	0	40	0	40	40	0	40
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	20,286	0	0	0	20,286	0	20,286	20,286	0	20,286
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	131	0	0	0	131	0	131	131	0	131
13	*310.2 Power Generation Equipment*	44	0	0	0	44	0	44	44	0	44
14	311.2 Pumping Equipment	28,707	0	0	0	28,707	0	28,707	28,707	0	26,707
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	1,354	0	0	0	1,354	0	1,354	1,354	0	1,354
18	304.3 Structures & Improvements	25,909	0	0	0	25,909	0	25,909	25,909	0	25,909
19	320.3 Water Treatment Equipment	8,463	0	0	0	8,463	0	8,463	8,463	0	8,463
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	2,319	0	2,319	2,319	0	2,319	1,159	0	1,159
22	TRANSMISSION & DISTRIBUTION										
23	303.4 Land & Land Rights	8	0	0	0	8	0	8	8	0	8
24	*304.4 Structures & Improvements*	3	0	0	0	3	0	3	3	0	3
25	330.4 Distribution Reservoirs	2,364	0	0	0	2,364	0	2,364	2,364	0	2,364
26	331.4 Transmission & Distribution	36,070	0	0	0	36,070	0	36,070	36,070	0	36,070
27	333.4 Services	4,295	2,164	0	2,164	6,459	0	6,459	5,377	0	5,377
28	334.4 Meters & Meter Installation	37,936	4,061	0	4,061	41,997	0	41,997	39,967	0	39,967
29	335.4 Hydrants	446	0	0	0	446	0	446	446	0	446
30	339.4 Other Plant & Miscellaneous	123	0	0	0	123	0	123	123	0	123
31	GENERAL PLANT										
32	303.5 Land & Land Rights	1,382	0	0	0	1,382	0	1,382	1,382	0	1,382
33	304.5 Structures & Improvements	14,056	119	(62)	57	14,114	0	14,114	14,095	0	14,095
34	340.5 Office Furniture & Equipment	8,711	0	0	0	8,711	0	8,711	8,711	0	8,711
35	340.51 Computer Equipment	20,523	4,402	0	4,402	24,925	0	24,925	23,187	0	23,187
36	341.5 Transportation Equipment	13,019	591	0	591	13,611	0	13,611	13,377	0	13,377
37	342.5 Stores Equipment	126	0	0	0	126	0	126	126	0	126
38	343.5 Tools, Shop & Garage Equipment	4,747	178	0	178	4,925	0	4,925	4,855	0	4,855
39	*344.5 Laboratory Equipment*	4,318	140	0	140	4,458	0	4,458	4,403	0	4,403
40	345.5 Power Operated Equipment	4,374	1,961	0	1,961	6,334	0	6,334	5,561	0	5,561
41	346.5 Communication Equipment	2,523	0	0	0	2,523	0	2,523	2,523	0	2,523
42	347.5 Miscellaneous Equipment	1,134	0	0	0	1,134	0	1,134	1,134	0	1,134
43	348.5 Other Tangible Plant	2,135	0	0	0	2,135	0	2,135	2,135	0	2,135
44	**INTANGIBLE PLANT**	1,373	0	0	0	1,373	0	1,373	1,373	0	1,373
45	**SUPPLY & PUMPING**	49,988	0	0	0	49,988	0	49,988	49,988	0	49,988
46	**WATER TREATMENT PLANT**	35,726	2,319	0	2,319	38,045	0	38,045	36,886	0	36,886
47	**TRANSMISSION & DISTRIBUTION**	81,246	6,225	0	6,225	87,471	0	87,471	84,359	0	84,359
48	**GENERAL PLANT**	77,049	7,391	(62)	7,330	84,378	0	84,378	81,490	0	81,490
49	**TOTAL PLANT IN SERVICE**	245,382	15,935	(62)	15,873	261,256	0	261,256	254,095	0	254,095
50	**LAND & LAND RIGHTS**	2,872	0	0	0	2,872	0	2,872	2,872	0	2,872
51	**TOTAL PIS LESS LAND**	242,510	15,935	(62)	15,873	258,383	0	258,383	251,223	0	251,223

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 / Pasco / Zephyr Shores
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	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	0	1,061
4	339.1 Other Plant & Miscellaneous	312	312	312	312	312	312	312	312	312	312	312	312	312	0	312
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	128	128	128	128	128	128	128	128	128	128	128	128	128	0	128
7	304.2 Structures & Improvements	652	652	652	652	652	652	652	652	652	652	652	652	652	0	652
8	305.2 Collecting & Impounding reservoirs	40	40	40	40	40	40	40	40	40	40	40	40	40	0	40
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	20,286	20,286	20,286	20,286	20,286	20,286	20,286	20,286	20,286	20,286	20,286	20,286	20,286	0	20,286
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	131	131	131	131	131	131	131	131	131	131	131	131	131	0	131
13	310.2 Power Generation Equipment	44	44	44	44	44	44	44	44	44	44	44	44	44	0	44
14	311.2 Pumping Equipment	28,707	28,707	28,707	28,707	28,707	28,707	28,707	28,707	28,707	28,707	28,707	28,707	28,707	0	28,707
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	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	0	1,354
18	304.3 Structures & Improvements	25,909	25,909	25,909	25,909	25,909	25,909	25,909	25,909	25,909	25,909	25,909	25,909	25,909	0	25,909
19	320.3 Water Treatment Equipment	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,463	0	8,463
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	193	386	580	773	966	1,159	1,353	1,546	1,739	1,932	2,126	2,319	2,319	1,159
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	8	8	8	8	8	8	8	8	8	8	8	8	8	0	8
24	304.4 Structures & Improvements	3	3	3	3	3	3	3	3	3	3	3	3	3	0	3
25	330.4 Distribution Reservoirs	2,364	2,364	2,364	2,364	2,364	2,364	2,364	2,364	2,364	2,364	2,364	2,364	2,364	0	2,364
26	331.4 Transmission & Distribution	36,070	36,070	36,070	36,070	36,070	36,070	36,070	36,070	36,070	36,070	36,070	36,070	36,070	0	36,070
27	333.4 Services	4,295	4,475	4,656	4,836	5,016	5,197	5,377	5,558	5,738	5,918	6,099	6,279	6,459	2,164	5,377
28	334.4 Meters & Meter Installation	37,936	38,275	38,613	38,951	39,290	39,628	39,967	40,305	40,643	40,982	41,320	41,659	41,997	4,061	39,967
29	335.4 Hydrants	446	446	446	446	446	446	446	446	446	446	446	446	446	0	446
30	339.4 Other Plant & Miscellaneous	123	123	123	123	123	123	123	123	123	123	123	123	123	0	123
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	0	1,362
33	304.5 Structures & Improvements	14,055	14,104	14,107	14,117	14,119	14,121	14,071	14,079	14,075	14,084	14,094	14,104	14,114	57	14,095
34	340.5 Office Furniture & Equipment	8,711	8,711	8,711	8,711	8,711	8,711	8,711	8,711	8,711	8,711	8,711	8,711	8,711	0	8,711
35	340.51 Computer Equipment	20,523	22,269	22,404	22,764	22,836	22,907	23,335	23,407	23,478	23,638	24,186	24,585	24,925	4,402	23,187
36	341.5 Transportation Equipment	13,019	13,254	13,272	13,326	13,336	13,339	13,397	13,407	13,416	13,465	13,511	13,562	13,611	591	13,377
37	342.5 Stores Equipment	126	126	126	126	126	126	126	126	126	126	126	126	126	0	126
38	343.5 Tools, Shop & Garage Equipment	4,747	4,818	4,823	4,838	4,841	4,844	4,861	4,864	4,867	4,881	4,896	4,911	4,925	178	4,855
39	344.5 Laboratory Equipment	4,316	4,374	4,378	4,389	4,392	4,394	4,407	4,410	4,412	4,423	4,434	4,447	4,458	140	4,403
40	345.5 Power Operated Equipment	4,374	5,151	5,211	5,372	5,404	5,436	5,626	5,658	5,690	5,851	6,005	6,174	6,334	1,961	5,561
41	346.5 Communication Equipment	2,523	2,523	2,523	2,523	2,523	2,523	2,523	2,523	2,523	2,523	2,523	2,523	2,523	0	2,523
42	347.5 Miscellaneous Equipment	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	0	1,134
43	348.5 Other Tangible Plant	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
44	**INTANGIBLE PLANT**	1,373	1,373	1,373	1,373	1,373	1,373	1,373	1,373	1,373	1,373	1,373	1,373	1,373	0	1,373
45	**SUPPLY & PUMPING**	49,966	49,966	49,966	49,966	49,966	49,966	49,966	49,966	49,966	49,966	49,966	49,966	49,966	0	49,966
46	**WATER TREATMENT PLANT**	35,726	35,920	36,113	36,306	36,499	36,693	36,886	37,079	37,272	37,466	37,659	37,852	38,045	2,319	36,886
47	**TRANSMISSION & DISTRIBUTION**	81,246	81,765	82,284	82,802	83,321	83,840	84,359	84,877	85,396	85,915	86,434	86,952	87,471	6,225	84,359
48	**GENERAL PLANT**	77,049	79,981	80,267	80,812	80,932	81,053	81,709	81,829	81,950	82,554	83,158	83,774	84,378	7,330	81,490
49	**TOTAL PLANT IN SERVICE**	245,362	249,028	249,964	251,261	252,113	252,946	254,314	255,147	255,979	257,296	258,591	259,959	261,256	15,879	254,095
50	**LAND & LAND RIGHTS**	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	0	2,872
51	**TOTAL PIS LESS LAND**	242,510	246,156	247,092	248,409	249,241	250,073	251,442	252,274	253,107	254,423	255,719	257,087	258,383	15,879	251,223

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

Company: SSU / Pasco / Zephyr 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	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Balance 1996
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	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	193	193	193	193	193	193	193	193	193	193	193	193	2,319	1,159
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	180	180	180	180	180	180	180	180	180	180	180	180	2,164	1,082
28	334.4 Meters & Meter Installation	338	338	338	336	338	339	338	338	338	338	338	338	4,061	2,030
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	47	4	10	2	2	(50)	2	2	10	9	10	10	57	39
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	1,746	135	360	72	72	427	72	72	360	348	379	360	4,402	2,685
36	341.5 Transportation Equipment	235	18	48	10	10	57	10	10	48	47	51	48	591	358
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	71	5	15	3	3	17	3	3	15	14	15	15	178	108
39	344.5 Laboratory Equipment	55	4	11	2	2	14	2	2	11	11	12	11	140	85
40	345.5 Power Operated Equipment	778	60	160	32	32	190	32	32	160	155	169	160	1,961	1,187
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	193	193	193	193	193	193	193	193	193	193	193	193	2,319	1,159
47	TRANSMISSION & DISTRIBUTION	519	519	519	519	519	519	519	519	519	519	519	519	6,225	3,112
48	GENERAL PLANT	2,932	226	805	120	120	656	120	120	805	584	636	805	7,330	4,442
49	TOTAL NET ADDITIONS	3,644	838	1,317	832	832	1,368	832	832	1,317	1,296	1,348	1,317	15,873	8,713
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	3,644	838	1,317	832	832	1,368	832	832	1,317	1,296	1,348	1,317	15,873	8,713

1022

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

Company: SSU / Pasco / Zephyr 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 Permeation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	193	193	193	193	193	193	193	193	193	193	193	193	2,319	1,159
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	180	180	180	180	180	180	180	180	180	180	180	180	2,164	1,082
28	334.4 Meters & Meter Installation	338	338	338	338	338	339	338	338	338	338	338	338	4,061	2,030
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	47	4	10	2	2	12	2	2	10	9	10	10	119	72
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	1,746	135	360	72	72	427	72	72	360	348	379	360	4,402	2,665
36	341.5 Transportation Equipment	235	18	48	10	10	57	10	10	48	47	51	48	591	356
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	71	5	15	3	3	17	3	3	15	14	15	15	178	108
39	344.5 Laboratory Equipment	55	4	11	2	2	14	2	2	11	11	12	11	140	85
40	345.5 Power Operated Equipment	778	60	160	32	32	190	32	32	160	155	169	160	1,961	1,187
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**	193	193	193	193	193	193	193	193	193	193	193	193	2,319	1,159
47	**TRANSMISSION & DISTRIBUTION**	519	519	519	519	519	519	519	519	519	519	519	519	6,225	3,112
48	**GENERAL PLANT**	2,832	226	605	120	120	716	120	120	905	884	836	905	7,391	4,475
49	**TOTAL GROSS ADDITIONS**	3,844	938	1,317	832	832	1,430	832	832	1,317	1,296	1,348	1,317	15,935	8,746
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	3,844	938	1,317	832	832	1,430	832	832	1,317	1,296	1,348	1,317	15,935	8,746

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

Company: SSU / Pasco / Zephyr 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	62	0	0	0	0	0	0	62	33
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	62	0	0	0	0	0	0	62	33
49	**TOTAL RETIREMENTS**	0	0	0	0	0	62	0	0	0	0	0	0	62	33
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	62	0	0	0	0	0	0	62	33

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

Company: SSU / Pasco / Zephyr 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 / Pasco / Zephyr 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.	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	1,061	0.00%	0
4	339.1 Other Plant & Miscellaneous	312	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	128	0.00%	0
7	304.2 Structures & Improvements	652	0.00%	0
8	305.2 Collecting & Impounding reservoirs	40	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	20,286	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	131	0.00%	0
13	310.2 Power Generation Equipment	44	0.00%	0
14	311.2 Pumping Equipment	28,707	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	1,354	0.00%	0
18	304.3 Structures & Improvements	25,909	0.00%	0
19	320.3 Water Treatment Equipment	6,463	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	1,159	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	8	0.00%	0
24	304.4 Structures & Improvements	3	0.00%	0
25	330.4 Distribution Reservoirs	2,364	0.00%	0
26	331.4 Transmission & Distribution	36,070	14.60%	5,266
27	333.4 Services	5,377	0.00%	0
28	334.4 Meters & Meter Installation	39,967	0.00%	0
29	335.4 Hydrants	446	0.00%	0
30	339.4 Other Plant & Miscellaneous	123	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	1,382	0.00%	0
33	304.5 Structures & Improvements	14,095	0.00%	0
34	340.5 Office Furniture & Equipment	8,711	0.00%	0
35	340.51 Computer Equipment	23,187	0.00%	0
36	341.5 Transportation Equipment	13,377	0.00%	0
37	342.5 Stores Equipment	126	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	4,855	0.00%	0
39	344.5 Laboratory Equipment	4,403	0.00%	0
40	345.5 Power Operated Equipment	5,561	0.00%	0
41	346.5 Communication Equipment	2,523	0.00%	0
42	347.5 Miscellaneous Equipment	1,134	0.00%	0
43	348.5 Other Tangible Plant	2,135	0.00%	0
44	**INTANGIBLE PLANT**	1,373	0.00%	0
45	**SUPPLY & PUMPING**	49,988	0.00%	0
46	**WATER TREATMENT PLANT**	36,886	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	84,359	6.24%	5,266
48	**GENERAL PLANT**	81,490	0.00%	0
49	**TOTAL PLANT IN SERVICE**	254,095	2.07%	5,266
50	**LAND & LAND RIGHTS**	2,872	0.00%	0
51	**TOTAL PIS LESS LAND**	251,223	2.10%	5,266

Note: May not cross foot due to rounding.

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

Company: SSU / Pasco / Zephyr 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	5,266	0	5,266	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(1,121)	0	(1,121)	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**	4,145	0	4,145	

Note: May not cross foot due to rounding.

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

Company: SSU / Pasco / Zephyr 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.	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.

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

Company: SSU / Pasco / Zephyr 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		51,400
10	Utility Adjustment to ordered balance (1)		(1,831)
11	1992 Additions		4,856
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		4,856
15	12/31/92 Balance		54,425
16			
17			
18	1993 Additions		4,971
19	1993 Retirements		1,000
20	1993 Adjustments	General Plant Allocation True-up	1,036
21	1993 Net Additions		5,007
22	12/31/93 Balance		59,433
23			
24			
25	1994 Additions		12,426
26	1994 Retirements		2,162
27	1994 Adjustments		0
28	1994 Net Additions		10,264
29	12/31/94 Balance		69,697
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(260)
32	1995 Additions		14,161
33	1995 Retirements		803
34	1995 Adjustments		0
35	1995 Net Additions		13,358
36	12/31/95 Balance		82,794
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(1,560)
39	1996 Additions		15,081
40	1996 Retirements		62
41	1996 Adjustments		0
42	1996 Net Additions		15,019
43	12/31/96 Balance		96,253

(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 / Pasco / Zephyr 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)

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	156	27	183	0	183	170	0	170
4	339.1 Other Plant & Miscellaneous	74	12	86	0	86	80	0	80
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	321	20	341	0	341	331	0	331
8	305.2 Collecting & Impounding reservoirs	8	1	9	0	9	9	0	9
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	5,783	676	6,459	0	6,459	6,121	0	6,121
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2,211	4	2,215	0	2,215	2,213	0	2,213
13	310.2 Power Generation Equipment	847	2	849	0	849	848	0	848
14	311.2 Pumping Equipment	6,616	1,435	8,051	0	8,051	7,333	0	7,333
15	339.2 Other Plant & Miscellaneous	(6)	0	(6)	0	(6)	(6)	0	(6)
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	6,067	785	6,852	0	6,852	6,460	0	6,460
19	320.3 Water Treatment Equipment	2,045	385	2,430	0	2,430	2,238	0	2,238
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	46	46	0	46	23	0	23
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	666	64	730	0	730	698	0	698
26	331.4 Transmission & Distribution	7,259	840	8,099	0	8,099	7,679	0	7,679
27	333.4 Services	317	134	451	0	451	384	0	384
28	334.4 Meters & Meter Installation	12,057	1,998	14,055	0	14,055	13,056	0	13,056
29	335.4 Hydrants	73	10	83	0	83	78	0	78
30	339.4 Other Plant & Miscellaneous	38	5	43	0	43	41	0	41
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	3,177	290	3,467	0	3,467	3,320	0	3,320
34	340.5 Office Furniture & Equipment	4,015	581	4,596	0	4,596	4,305	0	4,305
35	340.51 Computer Equipment	9,425	3,865	13,290	0	13,290	11,357	0	11,357
36	341.5 Transportation Equipment	9,617	2,230	11,847	0	11,847	10,732	0	10,732
37	342.5 Stores Equipment	43	7	50	0	50	46	0	46
38	343.5 Tools, Shop & Garage Equipment	2,457	303	2,760	0	2,760	2,608	0	2,608
39	344.5 Laboratory Equipment	639	294	933	0	933	786	0	786
40	345.5 Power Operated Equipment	4,463	463	4,926	0	4,926	4,694	0	4,694
41	346.5 Communication Equipment	1,180	252	1,432	0	1,432	1,306	0	1,306
42	347.5 Miscellaneous Equipment	285	76	361	0	361	323	0	323
43	348.5 Other Tangible Plant	1,403	214	1,617	0	1,617	1,510	0	1,510
44	**INTANGIBLE PLANT**	230	39	269	0	269	250	0	250
45	**SUPPLY & PUMPING**	15,780	2,138	17,918	0	17,918	16,849	0	16,849
46	**WATER TREATMENT PLANT**	8,112	1,216	9,328	0	9,328	8,720	0	8,720
47	**TRANSMISSION & DISTRIBUTION**	20,410	3,051	23,461	0	23,461	21,936	0	21,936
48	**GENERAL PLANT**	36,702	8,575	45,277	0	45,277	40,987	0	40,987
49	**TOTAL ACCUMULATED DEPRECIATION**	81,234	15,019	96,253	0	96,253	88,742	0	88,742

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 / Pasco / Zephyr 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) Per Books Ave. Bal. 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	158	158	160	162	164	166	171	173	175	177	179	181	183	27	170
4	339.1 Other Plant & Miscellaneous	74	75	76	77	78	79	80	81	82	83	84	85	86	12	80
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	321	323	325	327	329	331	329	331	333	335	337	339	341	20	331
8	305.2 Collecting & Impounding reservoirs	8	8	8	8	8	8	9	9	9	9	9	9	9	1	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	5,783	5,839	5,895	5,951	6,007	6,063	6,123	6,179	6,235	6,291	6,347	6,403	6,459	676	6,121
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	2,211	2,211	2,211	2,211	2,211	2,211	2,215	2,215	2,215	2,215	2,215	2,215	2,215	4	2,213
13	310.2 Power Generation Equipment	847	847	847	847	847	847	849	849	849	849	849	849	849	2	848
14	311.2 Pumping Equipment	6,616	6,736	6,856	6,976	7,096	7,216	7,331	7,451	7,571	7,691	7,811	7,931	8,051	1,435	7,333
15	339.2 Other Plant & Miscellaneous	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	0	(6)
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	6,087	6,132	6,197	6,262	6,327	6,392	6,462	6,527	6,592	6,657	6,722	6,787	6,852	785	6,460
19	320.3 Water Treatment Equipment	2,045	2,077	2,109	2,141	2,173	2,205	2,238	2,270	2,302	2,334	2,366	2,398	2,430	385	2,238
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	4	8	12	16	20	22	26	30	34	38	42	46	46	23
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	666	671	676	681	686	691	700	705	710	715	720	725	730	64	698
26	331.4 Transmission & Distribution	7,258	7,329	7,399	7,469	7,539	7,609	7,679	7,749	7,819	7,889	7,959	8,029	8,099	840	7,879
27	333.4 Services	317	326	339	350	361	372	385	396	407	418	429	440	451	134	384
28	334.4 Meters & Meter Installation	12,057	12,224	12,391	12,558	12,725	12,892	13,059	13,226	13,367	13,554	13,721	13,888	14,055	1,996	13,056
29	335.4 Hydrants	73	74	75	76	77	78	77	78	79	80	81	82	83	10	78
30	339.4 Other Plant & Miscellaneous	36	36	36	36	36	36	43	43	43	43	43	43	43	5	41
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	3,177	3,208	3,235	3,264	3,293	3,322	3,293	3,322	3,351	3,380	3,409	3,438	3,467	290	3,320
34	340.5 Office Furniture & Equipment	4,015	4,063	4,111	4,159	4,207	4,255	4,306	4,356	4,404	4,452	4,500	4,548	4,596	581	4,305
35	340.51 Computer Equipment	9,425	9,747	10,069	10,391	10,713	11,035	11,358	11,680	12,002	12,324	12,646	12,968	13,290	3,865	11,357
36	341.5 Transportation Equipment	9,617	9,803	9,989	10,175	10,361	10,547	10,731	10,917	11,103	11,289	11,475	11,661	11,847	2,230	10,732
37	342.5 Stores Equipment	43	44	45	46	47	48	44	45	46	47	48	49	50	7	46
38	343.5 Tools, Shop & Garage Equipment	2,457	2,482	2,507	2,532	2,557	2,582	2,610	2,635	2,660	2,685	2,710	2,735	2,760	303	2,608
39	344.5 Laboratory Equipment	639	664	689	714	739	764	783	808	833	858	883	908	933	294	786
40	345.5 Power Operated Equipment	4,483	4,502	4,541	4,580	4,619	4,658	4,682	4,731	4,770	4,809	4,848	4,887	4,926	483	4,694
41	346.5 Communication Equipment	1,180	1,201	1,222	1,243	1,264	1,285	1,306	1,327	1,348	1,369	1,390	1,411	1,432	252	1,306
42	347.5 Miscellaneous Equipment	285	291	297	303	309	315	325	331	337	343	349	355	361	76	323
43	348.5 Other Tangible Plant	1,403	1,421	1,439	1,457	1,475	1,493	1,509	1,527	1,545	1,563	1,581	1,599	1,617	214	1,510
44	INTANGIBLE PLANT	230	233	236	239	242	245	251	254	257	260	263	266	269	39	250
45	SUPPLY & PUMPING	15,780	15,956	16,136	16,314	16,492	16,670	16,850	17,028	17,206	17,384	17,562	17,740	17,918	2,138	16,849
46	WATER TREATMENT PLANT	8,112	8,213	8,314	8,415	8,516	8,617	8,722	8,823	8,924	9,025	9,126	9,227	9,328	1,216	8,720
47	TRANSMISSION & DISTRIBUTION	20,410	20,664	20,918	21,172	21,426	21,680	21,937	22,191	22,445	22,699	22,953	23,207	23,461	3,051	21,936
48	GENERAL PLANT	36,702	37,422	38,142	38,862	39,582	40,302	40,957	41,677	42,397	43,117	43,837	44,557	45,277	6,575	40,987
49	TOTAL WATER ACCUM. DEPR.	81,234	82,490	83,746	85,002	86,258	87,514	88,717	89,973	91,229	92,485	93,741	94,997	96,253	15,019	88,742

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

Company: SSU / Pasco / Zephyr 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	2	2	2	2	2	5	2	2	2	2	2	2	27	14
4	339.1 Other Plant & Miscellaneous	1	1	1	1	1	1	1	1	1	1	1	1	12	6
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	(2)	2	2	2	2	2	2	20	10
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	56	56	56	56	56	60	56	56	56	56	56	56	676	338
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	4	0	0	0	0	0	0	4	2
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	120	120	120	120	120	115	120	120	120	120	120	120	1,435	717
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	65	65	65	65	65	70	65	65	65	65	65	65	785	393
19	320.3 Water Treatment Equipment	32	32	32	32	32	33	32	32	32	32	32	32	385	193
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	4	4	4	4	4	2	4	4	4	4	4	4	46	23
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	5	5	5	5	5	9	5	5	5	5	5	5	64	32
26	331.4 Transmission & Distribution	70	70	70	70	70	70	70	70	70	70	70	70	840	420
27	333.4 Services	11	11	11	11	11	13	11	11	11	11	11	11	134	67
28	334.4 Meters & Meter Installation	167	167	167	167	167	161	167	167	167	167	167	167	1,998	999
29	335.4 Hydrants	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
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	29	29	29	29	29	(29)	29	29	29	29	29	29	290	143
34	340.5 Office Furniture & Equipment	48	48	48	48	48	53	48	48	48	48	48	48	581	291
35	340.51 Computer Equipment	322	322	322	322	322	323	322	322	322	322	322	322	3,865	1,933
36	341.5 Transportation Equipment	186	186	186	186	186	184	186	186	186	186	186	186	2,230	1,115
37	342.5 Stores Equipment	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
38	343.5 Tools, Shop & Garage Equipment	25	25	25	25	25	26	25	25	25	25	25	25	303	152
39	344.5 Laboratory Equipment	25	25	25	25	25	19	25	25	25	25	25	25	294	147
40	345.5 Power Operated Equipment	39	39	39	39	39	34	39	39	39	39	39	39	463	231
41	346.5 Communication Equipment	21	21	21	21	21	21	21	21	21	21	21	21	252	126
42	347.5 Miscellaneous Equipment	6	6	6	6	6	10	6	6	6	6	6	6	76	38
43	348.5 Other Tangible Plant	18	18	18	18	18	16	18	18	18	18	18	18	214	107
44	**INTANGIBLE PLANT**	3	3	3	3	3	6	3	3	3	3	3	3	39	20
45	**SUPPLY & PUMPING**	178	178	178	178	178	180	178	178	178	178	178	178	2,136	1,069
46	**WATER TREATMENT PLANT**	101	101	101	101	101	105	101	101	101	101	101	101	1,216	609
47	**TRANSMISSION & DISTRIBUTION**	254	254	254	254	254	257	254	254	254	254	254	254	3,051	1,526
48	**GENERAL PLANT**	720	720	720	720	720	655	720	720	720	720	720	720	8,575	4,286
49	**TOTAL NET ADDITIONS**	1,256	1,256	1,256	1,256	1,256	1,203	1,256	1,256	1,256	1,256	1,256	1,256	15,019	7,510

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

Company: SSU / Pasco / Zephyr Shores
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 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	5	2	2	2	2	2	2	27	14
4	339.1 Other Plant & Miscellaneous	1	1	1	1	1	1	1	1	1	1	1	1	12	6
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	(2)	2	2	2	2	2	2	20	10
8	306.2 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	56	56	56	56	56	60	56	56	56	56	56	56	676	338
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	4	0	0	0	0	0	0	4	2
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	120	120	120	120	120	115	120	120	120	120	120	120	1,435	717
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	65	65	65	65	65	70	65	65	65	65	65	65	785	393
19	320.3 Water Treatment Equipment	32	32	32	32	32	33	32	32	32	32	32	32	385	193
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	4	4	4	4	4	2	4	4	4	4	4	4	46	23
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	5	5	5	5	5	9	5	5	5	5	5	5	64	32
26	331.4 Transmission & Distribution	70	70	70	70	70	70	70	70	70	70	70	70	840	420
27	333.4 Services	11	11	11	11	11	13	11	11	11	11	11	11	134	67
28	334.4 Meters & Meter Installation	167	167	167	167	167	161	167	167	167	167	167	167	1,998	999
29	335.4 Hydrants	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
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	29	29	29	29	29	33	29	29	29	29	29	29	352	176
34	340.5 Office Furniture & Equipment	48	48	48	48	48	53	48	48	48	48	48	48	581	291
35	340.51 Computer Equipment	322	322	322	322	322	323	322	322	322	322	322	322	3,865	1,933
36	341.5 Transportation Equipment	186	186	186	186	186	184	186	186	186	186	186	186	2,230	1,115
37	342.5 Stores Equipment	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
38	343.5 Tools, Shop & Garage Equipment	25	25	25	25	25	28	25	25	25	25	25	25	303	152
39	344.5 Laboratory Equipment	25	25	25	25	25	19	25	25	25	25	25	25	294	147
40	345.5 Power Operated Equipment	39	39	39	39	39	34	39	39	39	39	39	39	463	231
41	346.5 Communication Equipment	21	21	21	21	21	21	21	21	21	21	21	21	252	126
42	347.5 Miscellaneous Equipment	6	6	6	6	6	10	6	6	6	6	6	6	76	38
43	348.5 Other Tangible Plant	18	18	18	18	18	16	18	18	18	18	18	18	214	107
44	**INTANGIBLE PLANT**	3	3	3	3	3	6	3	3	3	3	3	3	39	20
45	**SUPPLY & PUMPING**	178	178	178	178	178	180	178	178	178	178	178	178	2,136	1,069
46	**WATER TREATMENT PLANT**	101	101	101	101	101	105	101	101	101	101	101	101	1,216	608
47	**TRANSMISSION & DISTRIBUTION**	254	254	254	254	254	257	254	254	254	254	254	254	3,051	1,526
48	**GENERAL PLANT**	720	720	720	720	720	717	720	720	720	720	720	720	8,637	4,319
49	**TOTAL GROSS ADDITIONS**	1,256	1,256	1,256	1,256	1,256	1,265	1,256	1,256	1,256	1,256	1,256	1,256	15,081	7,543

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

Company: SSU / Pasco / Zephyr 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	62	0	0	0	0	0	0	62	33
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	62	0	0	0	0	0	0	62	33
49	**TOTAL RETIREMENTS**	0	0	0	0	0	62	0	0	0	0	0	0	62	33

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

Company: SSU / Pasco / Zephyr 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 / Pasco / Zephyr 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-8 (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	170	0.00%	0
4	339.1 Other Plant & Miscellaneous	80	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	331	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	6,121	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	2,213	0.00%	0
13	310.2 Power Generation Equipment	848	0.00%	0
14	311.2 Pumping Equipment	7,333	0.00%	0
15	339.2 Other Plant & Miscellaneous	(6)	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	6,460	0.00%	0
19	320.3 Water Treatment Equipment	2,238	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	23	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	698	0.00%	0
26	331.4 Transmission & Distribution	7,679	14.60%	1,121
27	333.4 Services	384	0.00%	0
28	334.4 Meters & Meter Installation	13,056	0.00%	0
29	335.4 Hydrants	78	0.00%	0
30	339.4 Other Plant & Miscellaneous	41	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	3,320	0.00%	0
34	340.5 Office Furniture & Equipment	4,305	0.00%	0
35	340.51 Computer Equipment	11,357	0.00%	0
36	341.5 Transportation Equipment	10,732	0.00%	0
37	342.5 Stores Equipment	46	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	2,608	0.00%	0
39	344.5 Laboratory Equipment	786	0.00%	0
40	345.5 Power Operated Equipment	4,694	0.00%	0
41	346.5 Communication Equipment	1,306	0.00%	0
42	347.5 Miscellaneous Equipment	323	0.00%	0
43	348.5 Other Tangible Plant	1,510	0.00%	0
44	**INTANGIBLE PLANT**	250	0.00%	0
45	**SUPPLY & PUMPING**	16,849	0.00%	0
46	**WATER TREATMENT PLANT**	8,720	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	21,936	5.11%	1,121
48	**GENERAL PLANT**	40,987	0.00%	0
49	**TOTAL**	88,742	1.26%	1,121

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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 / Pasco / Zephyr 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.	(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 / Pasco / Zephyr 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 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	66,003
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	66,003
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	12/31/93 Balance	66,003
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	12/31/94 Balance	66,003
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	67,578
37		
38		
39	1996 Additions	225
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	225
43	12/31/96 Balance	67,803

(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 / Pasco / Zephyr 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	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	60,153	0	60,153	0	60,153	60,153	0	60,153	0.00%	0
3	Meter Installation Fees	6,375	75	6,450	0	6,450	6,415	0	6,415	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	6.24%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	1,050	150	1,200	0	1,200	1,131	0	1,131	0.00%	0
7	**TOTAL WATER CIAC**	67,578	225	67,803	0	67,803	67,699	0	67,699	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 / Pasco / Zephyr 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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	60,153	60,153	60,153	60,153	60,153	60,153	60,153	60,153	60,153	60,153	60,153	60,153	60,153	0	60,153
3	Meter Installation Fees	6,375	6,375	6,375	6,375	6,375	6,375	6,450	6,450	6,450	6,450	6,450	6,450	6,450	75	6,415
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	1,050	1,050	1,200	1,200	1,200	1,200	1,200	1,200	1,200	150	1,131
7	TOTAL WATER CIAC	67,578	67,578	67,578	67,578	67,578	67,578	67,803	67,803	67,803	67,803	67,803	67,803	67,803	225	67,699

1040

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 / Pasco / Zephyr 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 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 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

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 / Pasco / Zephyr 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	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

1042

Note: May not cross foot due to rounding.

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

Company: SSU / Pasco / Zephyr 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

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 / Pasco / Zephyr 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

1044

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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 / Pasco / Zephyr 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)

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 / Pasco / Zephyr 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	14,498
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	1,650
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,650
15	12/31/92 Balance	16,148
16		
17		
18	1993 Additions	1,650
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,650
22	12/31/93 Balance	17,798
23		
24		
25	1994 Additions	1,701
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,701
29	12/31/94 Balance	19,499
30		
31		
32	1995 Additions	1,727
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,727
36	12/31/95 Balance	21,226
37		
38		
39	1996 Additions	1,751
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	1,751
43	12/31/96 Balance	22,977

(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 / Pasco / Zephyr 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	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	19,518	1,402	20,920	0	20,920	20,219	0	20,219	0.00%	0
3	Meter Installation Fees	1,695	321	2,016	0	2,016	1,855	0	1,855	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	5.11%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	13	28	41	0	41	27	0	27	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	21,226	1,751	22,977	0	22,977	22,101	0	22,101	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 / Pasco / Zephyr 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

	(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	19,518	19,635	19,752	19,869	19,986	20,103	20,218	20,335	20,452	20,569	20,686	20,803	20,920	1,402	20,219
3	Meter Installation Fees	1,695	1,722	1,749	1,776	1,803	1,830	1,854	1,881	1,908	1,935	1,962	1,989	2,016	321	1,855
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	15	17	19	21	23	29	31	33	35	37	39	41	28	27
7	TOTAL ACC. AMORT. CIAC	21,226	21,372	21,518	21,664	21,810	21,956	22,101	22,247	22,393	22,539	22,685	22,831	22,977	1,751	22,101

Note: May not cross foot due to rounding.

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

Company: SSU / Pasco / Zephyr 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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	117	117	117	117	117	115	117	117	117	117	117	117	1,402	701
3	Meter Installation Fees	27	27	27	27	27	24	27	27	27	27	27	27	321	160
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	2	2	2	2	2	6	2	2	2	2	2	2	28	14
7	**TOTAL NET ADDITIONS**	146	146	146	146	146	145	146	146	146	146	146	146	1,751	875

1049

8/15/95 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 / Pasco / Zephyr 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)
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	117	117	117	117	117	115	117	117	117	117	117	117	1,402	701
3	Meter Installation Fees	27	27	27	27	27	24	27	27	27	27	27	27	321	160
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	2	2	2	2	2	6	2	2	2	2	2	2	28	14
7	TOTAL GROSS ADDITIONS	146	146	146	146	146	145	146	146	146	146	146	146	1,751	875

1050

Note: May not cross-foot due to rounding.

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

Company: SSU / Pasco / Zephyr 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

Note: May not cross foot due to rounding.

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

Company: SSU / Pasco / Zephyr 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

1052

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						Capital Structure
33	Class of Capital	*Per Book Balance*	*Non-Utility Adjustments*	*Non-Juris. Adjustments*	*Other Adjustments*	*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	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 / Pasco / Zephyr 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	2.07%
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	4,551,868	4,561,516	4,485,728	4,396,985	4,548,529	4,458,554	4,536,059	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	356,326	413,017	379,754	441,378	434,025	392,408
8	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)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,506	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,369)	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
11	Accrued Interest Receivable	187,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	187,966	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	126,513	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	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,869	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	856,237
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	3,800,897	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)	(148,340)
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)	(306,086)	(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	10,468,448	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	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,536,457	372,975,675	373,750,421	375,356,866	377,280,346	382,356,286	333,672,216
3	Construction In Process	6,725,170	3,641,935	3,591,536	2,307,534	1,126,747	1,774,662	8,027,835	10,233,318	11,858,547	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	366,904,466	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,139,715	389,520,988	391,166,584	378,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,380,699)	(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)	(96,845,483)
10															
11	NET UTILITY PLANT	257,095,947	273,943,526	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	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	2,186,154
20	Investment In Gas Assets	1,417,578	1,414,838	1,408,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,366,045	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	4,166,180	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	8,817,512	7,341,633	4,330,468	6,096,028	7,856,940	6,114,057	4,507,685	3,965,881
30															
31	TOTAL CASH	7,779,843	7,273,949	8,859,267	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															

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	4,474,108	4,368,916	4,394,866	4,516,283	4,551,888	4,561,518	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	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)	(398,822)	(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	566,867	610,660	654,473	435,508	479,301	523,094	566,867	610,660	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,368)	58,780	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	206,966	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	9,528,283	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	5,178,749	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	15,794,260	13,113,477
54	Deferred State Income Taxes	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	3,866,166	4,060,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,861,087	31,834,061	31,678,795	31,529,529	31,362,263	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	326,861,759	325,798,359	324,969,225	326,684,580	329,081,472	341,101,987	340,921,505	338,725,585	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not c[illegible]t 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	9,989,981
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	92,458,492
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	2,059,385	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)	(804,499)	(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	4,408,962	5,194,864	5,747,234	3,800,887	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	71,826	74,923	78,019	81,115	84,212	87,308	69,248
23	Notes Payable	18,809	18,025	17,235	16,436	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	12,310,688	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

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	7,188,270	7,326,937	7,465,603	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	2,963,384
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	112,731,599	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	115,587,345	113,225,480
35	Accumulated Amortization	(26,582,016)	(29,121,246)	(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	1,351,080	1,347,263	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	110,839,591	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	326,861,758	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	336,725,565	341,050,418	342,657,860	341,347,177	343,469,022	333,207,923

1060

Note: May not ' due to rounding.

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

Company: SSU / Pasco / Zephyr 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)
				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	
				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 - %	2.10%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	1.26%	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 / Pasco / Zephyr 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 / Pasco / Zephyr 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)

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	52,156	0	52,156	36,202	88,358	69.41%	B-4(W),B-3(W)
3	Other Revenue	1,645	0	1,645	0	1,645		B-4(W)
4	**TOTAL OPERATING REVENUES**	53,801	0	53,801	36,202	90,003		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	84,019	499	84,518	0	84,518		B-5(W)
7	Depreciation net of CIAC Amort	13,207	0	13,207	0	13,207		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	6,712	87	6,800	1,629 (A)	8,429		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(22,444)	(226)	(22,671)	13,337 (B)	(9,334)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	81,494	360	81,854	14,966	96,820		
12	**NET OPERATING INCOME**	(27,693)	(360)	(28,053)	21,236	(6,817)		
13	**RATE BASE**	130,407	0	130,407		130,407		A-1(W)
14	**RATE OF RETURN**	(21.24%)		(21.51%)		(5.23%)		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Pasco / Zephyr 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	52,156	0	52,156	70,757		122,913	135.66%	B-4(W),B-3(W)
3	Other Revenue	1,645	0	1,645	0		1,645		B-4(W)
4	TOTAL OPERATING REVENUES	53,801	0	53,801	70,757		124,558		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	84,019	499	84,518	0		84,518		B-5(W)
7	Depreciation net of CIAC Amort	13,207	0	13,207	0		13,207		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	6,712	87	6,800	3,184	(A)	9,984		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(22,444)	(226)	(22,671)	26,066	(B)	3,395		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	81,494	360	81,854	29,250		111,104		
12	NET OPERATING INCOME	(27,693)	(360)	(28,053)	41,507		13,454		
13	RATE BASE	130,407	0	130,407			130,407		A-1(W)
14	RATE OF RETURN	(21.24%)		(21.51%)			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 / Pasco / Zephyr 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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-26.52%	D-1(W)	
3	Rate of Return (%)	10.32%	-5.23%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	130,407	130,407	A-1(W)	
6	Required / Requested Income (L3 x L5)	13,454	(6,817)		
7	Adjusted Income Under Present Rates	(28,053)	(28,053)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	41,507	21,236		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	67,573	34,573		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	70,757	36,202		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	67,573	- 34,573		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	26,066	13,337		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	3,184	1,629		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 -(L16 + L18)**	41,507	21,236		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%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Pasco / Zephyr 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. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	1,372	
11			
12	3. Conservation Program Expenses	958	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	66	
15			
16	5. Conservation Elasticity Adjustment	(2,969)	
17			
18	6. Hewitt Study Expenses	1,073	
19			
20	7.	0	
21			
22		499	
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.	139	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(52)	
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.	(226)	
47			
48	2.	0	
49			
50		(226)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	360	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Pasco / Zephyr 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.	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		49,182	0	49,182
4	461.2 Metered - Commercial		2,974	0	2,974
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		52,156	0	52,156
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**		52,156	0	52,156
19	**OTHER WATER REVENUES:**				
20	470 Forfeited Discounts		0	0	0
21	471 Misc. service Revenues		1,645	0	1,645
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**		1,645	0	1,645
26	**TOTAL PRESENT WATER OPERATING REVENUES**		53,801	0	53,801

Note: May not cross foot due to rounding.

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

Company: SSU / Pasco / Zephyr 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	22,518	1,742	24,259	4,448	212	4,660	4,985	516	5,501	13,085	1,014	14,099
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	5,628	167	5,795	1,112	0	1,112	1,246	70	1,315	3,270	98	3,367
4	610 Purchased Water	35,376	(2,815)	32,561	35,376	(2,815)	32,561	0	0	0	0	0	0
5	615 Purchased Power	1,916	(104)	1,813	1,680	(134)	1,546	16	0	16	220	30	250
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	265	(21)	244	265	(21)	244	0	0	0	0	0	0
8	620 Materials & Supplies	2,979	156	3,135	2,114	0	2,114	265	28	293	600	129	728
9	631 Contractual Services - Eng.	100	0	100	0	0	0	0	0	0	100	0	100
10	632 Contractual Services - Acct.	533	0	533	0	0	0	0	0	0	533	0	533
11	633 Contractual Services - Legal	321	0	321	0	0	0	0	0	0	321	0	321
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	978	424	1,402	150	38	188	0	0	0	828	386	1,214
14	641 Rental of Real Building/Real Property	476	75	551	0	0	0	0	0	0	476	75	551
15	642 Rental of Equipment	29	13	42	7	0	7	0	0	0	22	13	35
16	650 Transportation Expense	2,197	35	2,231	1,776	0	1,776	188	23	211	233	11	244
17	656 Insurance - Vehicle	365	0	365	0	0	0	0	0	0	365	0	365
18	657 Insurance - General Liability	751	156	907	0	0	0	0	0	0	751	156	907
19	658 Insurance - Workman's Comp (2)	385	8	393	76	0	76	85	5	90	224	3	227
20	659 Insurance - Other	75	0	75	0	0	0	0	0	0	75	0	75
21	660 Advertising Expense	81	73	155	0	0	0	0	0	0	81	73	155
22	666 Reg. Comm. Exp. - Rate Case Amort.	2,206	0	2,206	0	0	0	0	0	0	2,206	0	2,206
23	667 Reg. Comm. Exp. - Other	177	0	177	0	0	0	0	0	0	177	0	177
24	670 Bad Debt Expense	652	71	723	0	0	0	652	71	723	0	0	0
25	675 Miscellaneous Expenses	6,010	520	6,530	677	0	677	1,636	94	1,731	3,697	426	4,123
26	TOTAL WATER O & M EXPENSES	84,019	499	84,518	47,681	(2,719)	44,962	9,074	806	9,880	27,264	2,413	29,677

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 / Pasco / Zephyr 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.	Account No. and Name	(2) Jan	(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	1,889	1,756	2,004	1,920	1,922	1,906	1,869	1,867	1,831	1,886	1,817	1,849	22,516	1,742	24,260
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
3	604.1-.8 Employee Pensions & Benefits (1)	472	439	501	480	480	477	467	467	458	471	454	462	5,627	167	5,794
4	610.1-.8 Purchased Water	2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	35,376	(2,815)	32,561
5	615.1-.8 Purchased Power	159	159	160	160	160	160	160	160	160	160	159	160	1,916	(104)	1,812
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	106	0	0	0	106	0	0	53	0	0	0	265	(21)	244
8	620.1-.8 Materials & Supplies	263	234	246	291	240	291	236	236	235	237	234	235	2,979	156	3,135
9	631.1-.8 Contractual Services - Eng.	8	8	9	9	8	8	8	8	8	9	8	8	100	0	100
10	632.1-.8 Contractual Services - Acct.	44	42	46	46	45	44	45	45	44	45	44	44	533	0	533
11	633.1-.8 Contractual Services - Legal	26	25	28	27	27	27	27	27	27	27	26	27	321	0	321
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	83	76	69	80	78	75	87	86	86	86	85	86	978	424	1,402
14	641.1-.8 Rental of Real Building/Real Property	39	36	41	41	40	40	40	40	40	40	39	40	476	75	551
15	642.1-.8 Rental of Equipment	3	2	3	3	3	3	2	2	2	2	2	2	29	13	42
16	650.1-.8 Transportation Expense	185	181	184	183	183	183	183	183	183	184	182	183	2,197	35	2,232
17	656.1-.8 Insurance - Vehicle	30	29	31	31	31	30	31	31	30	31	30	30	365	0	365
18	657.1-.8 Insurance - General Liability	62	59	64	64	63	62	63	63	62	64	61	62	751	156	907
19	658.1-.8 Insurance - Workman's Comp (2)	32	30	34	33	33	33	32	32	31	32	31	32	385	8	393
20	659.1-.8 Insurance - Other	6	6	6	6	6	6	6	6	6	6	6	6	75	0	75
21	660.1-.8 Advertising Expense	7	6	7	7	7	7	7	7	7	7	7	7	81	73	154
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	181	174	189	189	186	183	185	185	183	187	180	183	2,206	0	2,206
23	667.1-.8 Reg. Comm. Exp. - Other	15	14	15	15	15	15	15	15	15	15	14	15	177	0	177
24	670.1-.8 Bad Debt Expense	56	50	55	55	55	54	56	55	54	56	54	55	652	71	723
25	675.1-.8 Miscellaneous Expenses	514	475	556	518	517	520	489	488	480	495	478	482	6,010	520	6,530
26	TOTAL WATER O & M EXPENSES	7,021	6,857	7,196	7,105	7,047	7,179	6,955	6,952	6,941	6,969	6,859	6,916	84,017	499	84,516

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 / Pasco / Zephyr 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	397	344	461	383	401	406	345	347	335	350	337	343	4,448	212	4,660
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)	99	86	115	96	100	101	86	87	84	88	84	86	1,112	0	1,112
4	610.1-.6 Purchased Water	2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	35,376	(2,815)	32,561
5	615.1-.6 Purchased Power	140	140	140	140	140	140	140	140	140	140	140	140	1,680	(134)	1,546
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	106	0	0	0	106	0	0	53	0	0	0	265	(21)	244
8	620.1-.6 Materials & Supplies	192	166	172	218	167	219	163	163	163	164	163	163	2,114	0	2,114
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	11	(1)	9	8	6	17	17	17	16	17	17	150	38	188
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	1	1	1	1	1	1	0	0	0	0	0	0	7	0	7
16	650.1-.6 Transportation Expense	150	148	148	148	148	148	148	148	148	148	148	148	1,776	0	1,776
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)	7	6	8	7	7	7	6	6	6	8	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	74	59	101	64	68	76	39	39	38	41	39	37	677	0	677
26	TOTAL WATER DIRECT O & M EXPENSES	4,022	4,014	4,093	4,014	3,968	4,158	3,892	3,895	3,932	3,901	3,882	3,886	47,681	(2,719)	44,962

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.

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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 / Pasco / Zephyr 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)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	416	380	422	418	420	414	426	421	410	426	411	420	4,985	516	5,501
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)	104	95	105	105	105	103	106	105	103	107	103	105	1,246	70	1,315
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	16	0	16
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	22	20	22	22	22	22	23	22	22	23	22	22	265	28	293
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	-
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	16	14	16	16	16	16	16	16	15	16	15	16	188	23	211
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)	7	6	7	7	7	7	7	7	7	7	7	7	85	5	90
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	55	50	55	55	55	54	56	55	54	56	54	55	652	71	723
25	675.7 Miscellaneous Expenses	137	125	138	137	138	136	140	138	135	140	135	138	1,636	94	1,731
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	758	692	768	762	764	754	775	766	747	776	748	765	9,074	806	9,880

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.

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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 / Pasco / Zephyr 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)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	1,075	1,032	1,121	1,118	1,102	1,088	1,098	1,099	1,085	1,110	1,070	1,086	13,085	1,014	14,099
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)	269	258	280	279	275	272	274	275	271	277	267	271	3,270	98	3,367
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	18	17	19	19	19	18	18	18	18	19	18	18	220	30	250
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	49	47	51	51	50	50	50	50	50	51	49	50	600	129	728
9	631.8 Contractual Services - Eng.	8	8	9	9	8	8	8	8	8	9	8	8	100	0	100
10	632.8 Contractual Services - Acct.	44	42	46	46	45	44	45	45	44	45	44	44	533	0	533
11	633.8 Contractual Services - Legal	26	25	28	27	27	27	27	27	27	27	26	27	321	0	321
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	68	65	71	71	70	69	69	70	69	70	68	69	828	386	1,214
14	641.8 Rental of Real Building/Real Property	39	38	41	41	40	40	40	40	40	40	39	40	476	75	551
15	642.8 Rental of Equipment	2	2	2	2	2	2	2	2	2	2	2	2	22	13	35
16	650.8 Transportation Expense	19	18	20	20	20	19	20	20	19	20	19	19	233	11	244
17	656.8 Insurance - Vehicle	30	29	31	31	31	30	31	31	30	31	30	30	365	0	365
18	657.8 Insurance - General Liability	62	59	64	64	63	62	63	63	62	64	61	62	751	156	907
19	658.8 Insurance - Workman's Comp (2)	18	18	19	19	19	19	19	19	19	19	18	19	224	3	227
20	659.8 Insurance - Other	6	6	6	6	6	6	6	6	6	6	6	6	75	0	75
21	660.8 Advertising Expense	7	6	7	7	7	7	7	7	7	7	7	7	81	73	155
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	181	174	189	189	186	183	185	185	183	187	180	183	2,206	0	2,206
23	667.8 Reg. Comm. Exp. - Other	15	14	15	15	15	15	15	15	15	15	14	15	177	0	177
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	304	292	317	316	311	307	310	311	307	313	302	307	3,697	426	4,123
26	**TOTAL WATER ALLOCATED A & G EXPENSES**	2,241	2,150	2,335	2,330	2,296	2,267	2,288	2,291	2,262	2,312	2,229	2,263	27,264	2,413	29,677

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.

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6/16/95 8:53 AM B05W5.XLS

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 / Pasco / Zephyr 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)
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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	23,040	1,352	(1,874)	22,518	0	441	228	0	0	1,073	1,742	24,259
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)	5,721	(94)	0	5,628	0	110	57	0	0	0	167	5,795
4	610.1-.8	Purchased Water	35,376	0	0	35,376	0	0	0	0	(2,815)	0	(2,815)	32,561
5	615.1-.8	Purchased Power	1,941	0	(25)	1,916	0	30	0	0	(134)	0	(104)	1,813
6	616.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8	Chemicals	260	5	(0)	265	0	0	0	0	(21)	0	(21)	244
8	620.1-.8	Materials & Supplies	3,010	59	(90)	2,979	0	54	74	28	0	0	156	3,135
9	631.1-.8	Contractual Services - Eng.	109	2	(10)	100	0	0	0	0	0	0	0	100
10	632.1-.8	Contractual Services - Acct.	577	11	(55)	533	0	0	0	0	0	0	0	533
11	633.1-.8	Contractual Services - Legal	348	7	(33)	321	0	0	0	0	0	0	0	321
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	1,044	20	(86)	978	0	137	249	38	0	0	424	1,402
14	641.1-.8	Rental of Real Building/Real Property	516	10	(49)	476	0	75	0	0	0	0	75	551
15	642.1-.8	Rental of Equipment	30	1	(2)	29	0	11	2	0	0	0	13	42
16	650.1-.8	Transportation Expense	2,197	43	(44)	2,197	0	35	0	0	0	0	35	2,231
17	656.1-.8	Insurance - Vehicle	395	8	(38)	365	0	0	0	0	0	0	0	365
18	657.1-.8	Insurance - General Liability	813	16	(78)	751	0	156	0	0	0	0	156	907
19	658.1-.8	Insurance - Workman's Comp (2)	412	(27)	0	385	0	8	0	0	0	0	8	393
20	659.1-.8	Insurance - Other	81	2	(8)	75	0	0	0	0	0	0	0	75
21	660.1-.8	Advertising Expense	88	2	(8)	81	0	0	73	0	0	0	73	155
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,460	0	746	2,206	0	0	0	0	0	0	0	2,206
23	667.1-.8	Reg. Comm. Exp. - Other	196	0	(19)	177	0	0	0	0	0	0	0	177
24	670.1-.8	Bad Debt Expense	706	0	(54)	652	0	71	0	0	0	0	71	723
25	675.1-.8	Miscellaneous Expenses	6,438	126	(553)	6,010	0	246	274	0	0	0	520	6,530
26		TOTAL WATER O & M EXPENSES	84,757	1,542	(2,280)	84,019	0	1,372	958	66	(2,969)	1,073	499	84,518

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 / Pasco / Zephyr 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)
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Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No. 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	4,201	247	0	4,448	0	0	0	0	0	212	212	4,660
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)	1,043	69	0	1,112	0	0	0	0	0	0	0	1,112
4	610.1-.6 Purchased Water	35,376	0	0	35,376	0	0	0	0	(2,815)	0	(2,815)	32,561
5	615.1-.6 Purchased Power	1,680	0	0	1,680	0	0	0	0	(134)	0	(134)	1,546
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	260	5	(0)	265	0	0	0	0	(21)	0	(21)	244
8	620.1-.6 Materials & Supplies	2,074	40	(0)	2,114	0	0	0	0	0	0	0	2,114
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	147	3	0	150	0	0	0	38	0	0	38	188
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	7	0	0	7	0	0	0	0	0	0	0	7
16	650.1-.6 Transportation Expense	1,742	34	0	1,776	0	0	0	0	0	0	0	1,776
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	664	13	0	677	0	0	0	0	0	0	0	677
26	**TOTAL WATER DIRECT O & M EXPENSES**	47,269	412	0	47,681	0	0	0	38	(2,969)	212	(2,719)	44,962

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 / Pasco / Zephyr 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. 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	5,197	305	(517)	4,985	0	278	0	0	0	238	516	5,501
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)	1,291	(45)	0	1,246	0	70	0	0	0	0	70	1,315
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	18	0	(2)	16	0	0	0	0	0	0	0	16
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	287	6	(27)	265	0	28	0	0	0	0	28	293
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	203	4	(19)	188	0	23	0	0	0	0	23	211
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)	93	(8)	0	85	0	5	0	0	0	0	5	90
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	706	0	(54)	652	0	71	0	0	0	0	71	723
25	675.7	Miscellaneous Expenses	1,772	35	(170)	1,636	0	94	0	0	0	0	94	1,731
26	**TOTAL WATER O & M EXPENSES**		9,566	297	(789)	9,074	0	569	0	0	0	238	806	9,880

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 / Pasco / Zephyr 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	13,642	801	(1,357)	13,085	0	162	228	0	0	624	1,014	14,099
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)	3,388	(118)	0	3,270	0	41	57	0	0	0	98	3,367
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	243	0	(23)	220	0	30	0	0	0	0	30	250
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	649	13	(62)	600	0	26	74	28	0	0	129	728
9	631.8	Contractual Services - Eng.	109	2	(10)	100	0	0	0	0	0	0	0	100
10	632.8	Contractual Services - Acct.	577	11	(55)	533	0	0	0	0	0	0	0	533
11	633.8	Contractual Services - Legal	348	7	(33)	321	0	0	0	0	0	0	0	321
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	897	17	(86)	828	0	137	249	0	0	0	386	1,214
14	641.8	Rental of Real Building/Real Property	516	10	(49)	476	0	75	0	0	0	0	75	551
15	642.8	Rental of Equipment	24	0	(2)	22	0	11	2	0	0	0	13	35
16	650.8	Transportation Expense	252	5	(24)	233	0	11	0	0	0	0	11	244
17	656.8	Insurance - Vehicle	395	8	(38)	365	0	0	0	0	0	0	0	365
18	657.8	Insurance - General Liability	813	16	(78)	751	0	156	0	0	0	0	156	907
19	658.8	Insurance - Workman's Comp (2)	244	(20)	0	224	0	3	0	0	0	0	3	227
20	659.8	Insurance - Other	81	2	(8)	75	0	0	0	0	0	0	0	75
21	660.8	Advertising Expense	88	2	(8)	81	0	0	73	0	0	0	73	155
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	1,460	0	746	2,206	0	0	0	0	0	0	0	2,206
23	667.8	Reg. Comm. Exp. - Other	196	0	(19)	177	0	0	0	0	0	0	0	177
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	4,002	78	(383)	3,697	0	151	274	0	0	0	426	4,123
26		TOTAL WATER O & M EXPENSES	27,922	833	(1,491)	27,264	0	803	958	28	0	624	2,413	29,677

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).

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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 / Pasco / Zephyr 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	23,039	24,259	1,220	5.30%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	5,721	5,795	74	1.29%
4	610.1-.8	Purchased Water	35,376	32,561	(2,815)	(7.96%)
5	615.1-.8	Purchased Power	1,941	1,813	(128)	(6.62%)
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	260	244	(16)	(6.19%)
8	620.1-.8	Materials & Supplies	3,010	3,135	125	4.15%
9	631.1-.8	Contractual Services - Eng.	109	100	(8)	(7.63%)
10	632.1-.8	Contractual Services - Acct.	577	533	(44)	(7.63%)
11	633.1-.8	Contractual Services - Legal .	348	321	(27)	(7.63%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	1,044	1,402	359	34.36%
14	641.1-.8	Rental of Real Building/Real Property	516	551	35	6.84%
15	642.1-.8	Rental of Equipment	31	42	11	36.51%
16	650.1-.8	Transportation Expense	2,197	2,231	34	1.56%
17	656.1-.8	Insurance - Vehicle	395	365	(30)	(7.63%)
18	657.1-.8	Insurance - General Liability	813	907	94	11.54%
19	658.1-.8	Insurance - Workman's Comp	412	393	(19)	(4.73%)
20	659.1-.8	Insurance - Other	81	75	(6)	(7.63%)
21	660.1-.8	Advertising Expense	88	155	67	75.65%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,460	2,206	746	51.12%
23	667.1-.8	Reg. Comm. Exp. - Other	196	177	(19)	(9.54%)
24	670.1-.8	Bad Debt Expense	706	723	17	2.35%
25	675.1-.8	Miscellaneous Expenses	6,438	6,530	92	1.44%
26	**TOTAL WATER O & M EXPENSES**		84,757	84,518	(239)	(0.28%)
27	**TOTAL (LESS ACCTS 666 & 667)**		83,102	82,135	(966)	(1.16%)

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 / Pasco / Zephyr 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		(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		4,201	4,660	459	10.93%
2	603.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits		1,043	1,112	69	6.62%
4	610.1-.6	Purchased Water		35,376	32,561	(2,815)	(7.96%)
5	615.1-.6	Purchased Power		1,680	1,546	(134)	(7.98%)
6	616.1-.6	Fuel for Power Production		0	0	0	0.00%
7	618.1-.6	Chemicals		260	244	(16)	(6.15%)
8	620.1-.6	Materials & Supplies		2,074	2,114	40	1.93%
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		147	188	41	27.89%
14	641.1-.6	Rental of Real Building/Real Property		0	0	0	0.00%
15	642.1-.6	Rental of Equipment		7	7	0	0.00%
16	650.1-.6	Transportation Expense		1,742	1,776	34	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		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		664	677	13	1.96%
26	**TOTAL WATER O & M EXPENSES**			47,269	44,962	(2,308)	(4.88%)
27	**TOTAL (LESS ACCTS 666 & 667)**			47,269	44,962	(2,308)	(4.88%)

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 / Pasco / Zephyr 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 Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	5,197	5,501	304	5.85%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	1,291	1,315	25	1.94%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	18	16	(2)	(11.09%)
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	287	293	6	2.09%
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	203	211	8	3.94%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	93	90	(3)	(3.23%)
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	706	723	17	2.41%
25	675.7	Miscellaneous Expenses	1,772	1,731	(41)	(2.31%)
26		**TOTAL WATER O & M EXPENSES**	9,566	9,880	314	3.28%
27		**TOTAL (LESS ACCTS 666 & 667)**	9,566	9,880	314	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 / Pasco / Zephyr 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	13,642	14,099	457	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	3,388	3,367	(20)	(0.59%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	243	250	7	2.88%
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	649	728	79	12.17%
9	631.8	Contractual Services - Eng.	109	100	(8)	(7.36%)
10	632.8	Contractual Services - Acct.	577	533	(44)	(7.63%)
11	633.8	Contractual Services - Legal	348	321	(27)	(7.77%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	897	1,214	318	35.47%
14	641.8	Rental of Real Building/Real Property	516	551	35	6.79%
15	642.8	Rental of Equipment	24	35	11	46.59%
16	650.8	Transportation Expense	252	244	(8)	(3.17%)
17	656.8	Insurance - Vehicle	395	365	(30)	(7.59%)
18	657.8	Insurance - General Liability	813	907	94	11.56%
19	658.8	Insurance - Workman's Comp	244	227	(18)	(7.38%)
20	659.8	Insurance - Other	81	75	(6)	(7.43%)
21	660.8	Advertising Expense	88	155	67	76.09%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	1,460	2,206	746	51.11%
23	667.8	Reg. Comm. Exp. - Other	196	177	(19)	(9.70%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	4,002	4,123	120	3.00%
26	**TOTAL WATER O & M EXPENSES**		27,922	29,677	1,754	6.28%
27	**TOTAL (LESS ACCTS 666 & 667)**		26,266	27,294	1,027	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Pasco / Zephyr 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 / Pasco / Zephyr 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 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	10	
51	Marco Island	Docket No. 920655-WS	$106,820	413	
52	GIGA	Docket No. 920199-WS	$677,601	2,620	
53	Lehigh	Docket No. 911188-WS	$67,100	259	
54			854,174	3,303	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	3,849	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	1,671	
58			1,427,241	5,520	
59	Total Projected Rate Case Expense		2,281,415	8,823	
60	Annual Amortization		$570,354	$2,206	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	484	
64	% of Total		100.000000%	0.386730%	
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 / Pasco / Zephyr 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				2,078	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 / Pasco / Zephyr 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

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 / Pasco / Zephyr 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												

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 / Pasco / Zephyr 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	1,061	40	2.50%	27	0	27	0.00%	0	27
4	339.1 Other Plant & Misc.	312	25	4.00%	12	0	12	0.00%	0	12
5	SOURCE OF SUPPLY & PUMPING									
6	303.2 Land & Land Rights	128	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	652	33	3.03%	20	0	20	0.00%	0	20
8	305.2 Collect. & Impound.	40	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	20,286	30	3.33%	676	0	676	0.00%	0	676
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	131	35	2.86%	4	0	4	0.00%	0	4
13	310.2 Power Generation Equpi.	44	20	5.00%	2	0	2	0.00%	0	2
14	311.2 Pumping Equipment	28,707	20	5.00%	1,435	0	1,435	0.00%	0	1,435
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	1,354	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	25,909	33	3.03%	785	0	785	0.00%	0	785
19	320.3 Water Treatment Equip.	8,463	22	4.55%	385	0	385	0.00%	0	385
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	1,159	25	4.00%	46	0	46	0.00%	0	46
22	TRANSMISSION & DISTRIBUTION									
23	303.4 Land & Land Rights	8	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	3	33	3.03%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	2,364	37	2.70%	64	0	64	0.00%	0	64
26	331.4 Transmission & Distribution	36,070	43	2.33%	840	0	840	14.60%	123	717
27	333.4 Services	5,377	40	2.50%	134	0	134	0.00%	0	134
28	334.4 Meters & Meter Installation	39,967	20	5.00%	1,998	0	1,998	0.00%	0	1,998
29	335.4 Hydrants	446	45	2.22%	10	0	10	0.00%	0	10
30	339.4 Other Plant & Misc.	123	25	4.00%	5	0	5	0.00%	0	5
31	GENERAL PLANT									
32	303.5 Land & Land Rights	1,382	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	14,095	40	2.50%	352	0	352	0.00%	0	352
34	340.5 Office Furniture & Equipment	8,711	15	6.67%	581	0	581	0.00%	0	581
35	340.51 Computer Equipment	23,187	6	16.67%	3,865	0	3,865	0.00%	0	3,865
36	341.5 Transportation Equipment	13,377	6	16.67%	2,230	0	2,230	0.00%	0	2,230
37	342.5 Stores Equipment	126	18	5.56%	7	0	7	0.00%	0	7
38	343.5 Tools, Shop & Garage	4,855	16	6.25%	303	0	303	0.00%	0	303
39	344.5 Laboratory Equipment	4,403	15	6.67%	294	0	294	0.00%	0	294
40	345.5 Power Operated Equipment	5,561	12	8.33%	463	0	463	0.00%	0	463
41	346.5 Communication Equipment	2,523	10	10.00%	252	0	252	0.00%	0	252
42	347.5 Miscellaneous Equipment	1,134	15	6.67%	76	0	76	0.00%	0	76
43	348.5 Other Tangible Plant	2,135	10	10.00%	214	0	214	0.00%	0	214
44	INTANGIBLE PLANT	1,373		2.84%	39	0	39	0.00%	0	39
45	SUPPLY & PUMPING	49,988		4.28%	2,138	0	2,138	0.00%	0	2,138
46	WATER TREATMENT PLANT	36,886		3.30%	1,216	0	1,216	0.00%	0	1,216
47	TRANSMISSION & DISTRIBUTION	84,359		3.62%	3,051	0	3,051	4.03%	123	2,928
48	GENERAL PLANT	81,490		10.60%	8,637	0	8,637	0.00%	0	8,637
49	TOTAL DEPRECIATION EXPENSE	254,095		5.94%	15,081	0	15,081	0.82%	123	14,958
50	LESS: AMORTIZATION OF CIAC				(1,751)	0	(1,751)		0	(1,751)
51	NET DEPRECIATION EXPENSE - WATER				13,330	0	13,330		123	13,207

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 / Pasco / Zephyr 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

	(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	3.89%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	60,153	2.33%	1,402	0	1,402	0.00%	0	1,402
3	Meter Installation Fees	6,415	5.00%	321	0	321	0.00%	0	321
4	Contributed Lines	0	2.33%	0	0	0	4.03%	0	0
5	Contributed Property Other Than Lines	0	3.77%	0	0	0	0.00%	0	0
6	Service Installation Fees	1,131	2.49%	28	0	28	0.00%	0	28
7	**TOTAL WATER CIAC AMORT. EXP.**	67,699		1,751	0	1,751		0	1,751

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 / Pasco / Zephyr 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	652	20	3.07%
3	305.2 Collecting & Impounding reservoirs	40	1	2.50%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	20,286	676	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	131	4	3.05%
8	310.2 Power Generation Equipment	44	2	4.55%
9	311.2 Pumping Equipment	28,707	1,435	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	25,909	785	3.03%
12	320.3 Water Treatment Equipment	8,463	385	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	1,159	46	3.97%
15	330.4 Distribution Reservoirs	2,364	64	2.71%
16	**COMPOSITE RATE**	87,756	3,418	3.89%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	3	0	0.00%
19	331.4 Transmission & Distribution	36,070	840	2.33%
20	335.4 Hydrants	446	10	2.24%
21	339.4 Other Plant & Miscellaneous	123	5	4.07%
22	**COMPOSITE RATE**	36,643	855	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	39,967	1,998	5.00%
25	**COMPOSITE RATE**	39,967	1,998	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	5,377	134	2.49%
28	**COMPOSITE RATE**	5,377	134	2.49%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	87,756	3,418	3.89%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	36,643	855	2.33%
32	Meter Installation Fees (Line 25)	39,967	1,998	5.00%
33	Service Installation Fees (Line 28)	5,377	134	2.49%
34	**COMPOSITE RATE**	169,742	6,405	3.77%

(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 / Pasco / Zephyr 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%)	2,421	0	2,421	B-4(W)	
2	PAYROLL TAXES: (8.0%)	1,801	139	1,941	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL PAYROLL TAXES	1,801	139	1,941		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	2,490	0	2,490		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	2,490	0	2,490		
10	Non-used & Useful Percent			2.07%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(52)	(52)		
12	TOTAL USED & USEFUL REAL EST. TAXES	2,490	(52)	2,438		
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)	6,712	87	6,800		B-1(W)1/3.2/3

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
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	53,801	0	53,801	B-4(W)
3	Less:				
4	O & M Expenses	84,019	499	84,518	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	13,207	0	13,207	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	6,712	87	6,800	B-15(W)
8	Pre-Tax Operating Expenses	103,938	587	104,525	
9	**PRE-TAX OPERATING INCOME**	(50,137)	(587)	(50,724)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(50,137)	(587)	(50,724)	
12	Less:				
13	Interest Expense:				
14	Rate Base	130,407	0	130,407	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	6,899	0	6,899	C-3
17	Net Taxable Income (L11 - L16)	(57,036)	(587)	(57,623)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(22,002)	(226)	(22,228)	
20	Less:				
21	Parent Debt Adjustment	388	0	388	C-1(W)
22	Investment Tax Credit	55	0	55	C-7(W)
23	**TOTAL INCOME TAXES**	(22,444)	(226)	(22,671)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Pasco / Zephyr 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 (%)	0.82%	0.00%	0.82%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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